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1987

Census of Service Industries

SC87-A-8

GEOGRAPHIC AREA SERIES

Delaware



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The overall planning and review of the census operations were performed by the staff of the Office of the Assistant Director for Economic and Agriculture Censuses.

This report was prepared in the Business Division. **Bobby E. Russell**, Assistant Division Chief for Census Programs, was responsible for the overall planning, management, and coordination of the census of service industries. Planning and implementation were under the direction of **Sidney O. Marcus**, Chief, Service Census Branch, with primary staff assistance by **Jack B. Moody**, **Donna L. Nafzinger**, **Leatrice D. Hines**, **Fay Bloomberg**, **Theresa L. Apple**, **Kirk K. Degler**, and **Deborah E. Carl**.

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If you have any questions concerning the statistics in this report, call (301) 763-7039.

1987

Census of

Service Industries

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Delaware

Issued September 1989



U.S. Department of Commerce

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INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the—

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Transportation
- Census of Manufactures
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1992 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent

Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures*, *Current Industrial Reports*, and the *Quarterly Financial Report*. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic

detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics*. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses*. Contact Customer Services for information on availability.

CENSUS OF SERVICE INDUSTRIES

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,¹ except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

¹Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.
3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for

large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.

4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan statistical areas.
6. Each county or county equivalent.^{3 4}
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.^{2 3}

For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.

8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.²

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

²According to 1980 Census of Population or subsequent special census.

³Those defined as of January 1, 1987.

⁴See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	See kind-of-business descriptions in appendix A for treatment of plant outlets.
-	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(IC)	Independent city.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
CMSA	Consolidated Metropolitan Statistical Area.
MSA	Metropolitan Statistical Area.
n.e.c.	Not elsewhere classified.
PMSA	Primary Metropolitan Statistical Area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																		
	1a	1b	2a	2b	3a	3b	4a	4b	5	6	7	8a	8b	9a	9b	10	11		
GEOGRAPHIC AREAS																			
The State	X	X		X	X	X	X	X	X				X	X			X	X	
CMSA's and MSA's in the State																			
PMSA's in the State																			
Area of the State not in any CMSA, PMSA, or MSA																			
Counties in the State																			
Places in the State																			
DATA ITEMS																			
Establishments.....	X	X																	
Receipts	X																		
Revenue		X																	
Expenses																			
Annual payroll	X	X																	
First quarter payroll.....	X	X																	
Paid employees for pay period including March 12, 1987.....	X	X																	
1982 to 1987 comparative statistics																			
Receipts per establishment.....			X																
Revenue per establishment.....				X															
Expenses per establishment.....					X														
Receipts per employee					X														
Revenue per employee						X													
Expenses per employee.....							X												
Annual payroll per employee.....								X											
Employees per establishment.....									X										
Number of individual proprietorships	X									X									
Number of partnerships	X										X								
Counties ranked by volume of receipts																			X
Places ranked by volume of receipts																			X

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establish- ments	Receipts/ Revenue (\$1,000)	Payroll (\$1,000)	Number of employ- ees	Selected ratios	Receipts size and employment size of establish- ments and firms	Concen- tra- tion ratios of largest firms	Single units and multiunits	Legal form of organiza- tion	Selected topics
GEOGRAPHIC AREA SERIES										
United States.....	X	X	X	X		X				
State.....	X	X	X	X		X				
CMSA, PMSA, MSA	X	X	X	X						
County.....	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States.....	X	X								
State.....	X	X								
CMSA, PMSA, MSA	X	X								
County.....	X	X								
Place	X	X								
ZIP CODES										
United States.....	X	X	X	X						
State.....	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X			X	X	X	X
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X							X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States.....	X	X	X	X						X
State.....	X	X	X	X						X
CMSA, PMSA, MSA	X	X	X	X						X
MISCELLANEOUS SUBJECTS										
United States.....	X	X	X	X						X
State.....	X	X	X	X						X
CMSA, PMSA, MSA	X	X	X	X						X

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Delaware

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SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Delaware's 4,447 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$2.1 billion and payroll of \$767 million.

For establishments with payroll, receipts of offices and clinics of medical doctors totaled \$250 million. Other leading service kinds of business in 1987 were legal services with receipts of \$172 million; hotels and motels with \$93 million; and help supply services with \$75 million.

Receipts per establishment averaged \$474 thousand in 1987. Nursing and personal care facilities averaged \$1.70 million per establishment; vocational schools, \$1.66 million; help supply services, \$1.63 million; and computer integrated systems design services, \$1.2 million.

Receipts per employee averaged \$46 thousand in 1987. Computer rental and leasing services had receipts per employee of \$135 thousand, which contrasts sharply with the \$13 thousand per employee average for help supply services.

There were 46,209 paid employees (full- and part-time) working in service industries in the State as of mid-March 1987. Help supply services had 5,878 employees; offices

and clinics of medical doctors, 3,275 employees; and hotels and motels, 2,419 employees.

New Castle County accounted for the largest percent of the total service industries receipts among all counties in the State, with 83.9 percent. Wilmington had the largest receipts among all places in the State, with 27.5 percent of the State total.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Delaware's 562 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$730 million and payroll of \$353 million in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 78.1, and the percent increase in payroll was 71.0.

Revenue of hospitals totaled \$449 million. Other leading classifications were nursing and personal care facilities with revenue of \$27 million, and civic, social, and fraternal associations with \$25 million.

There were 21,670 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 11,571 employees; civic, social, and fraternal associations, 1,429 employees; and nursing and personal care facilities, 1,285 employees.

Figure 1. State Map

**DELAWARE - Consolidated Metropolitan Statistical Area,
Primary Metropolitan Statistical Area, Counties, and Selected Places**

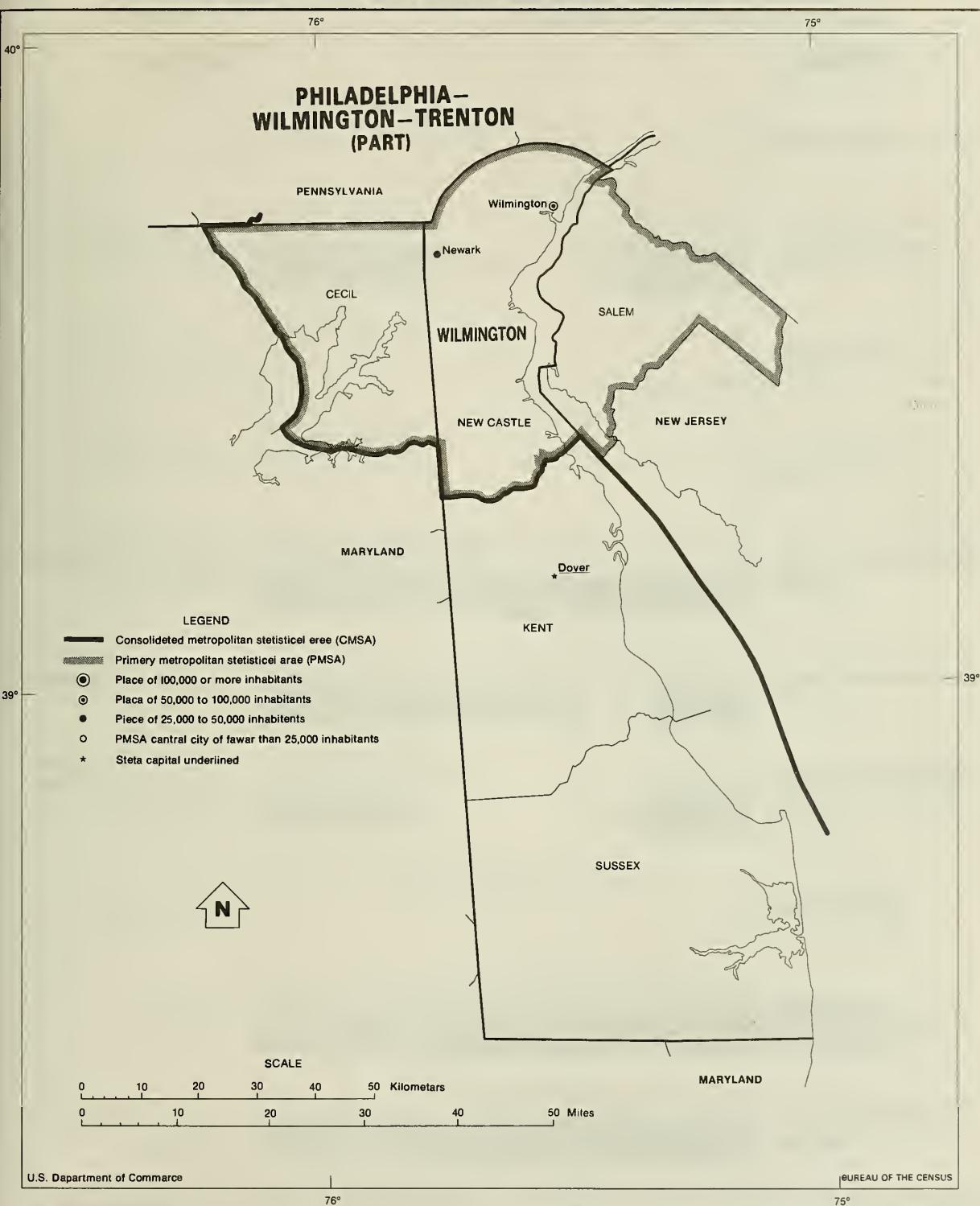
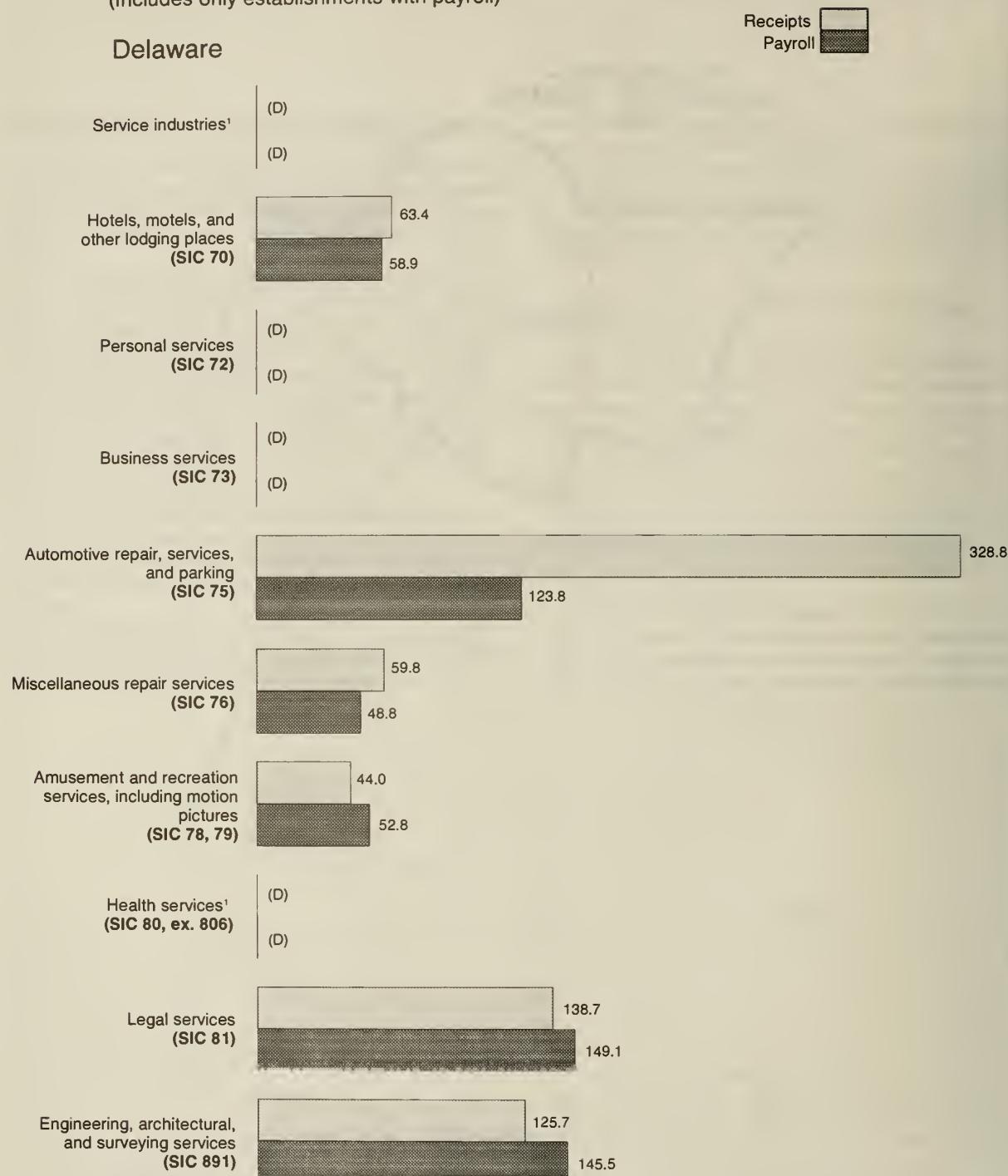


Figure 2. Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987
 (Includes only establishments with payroll)



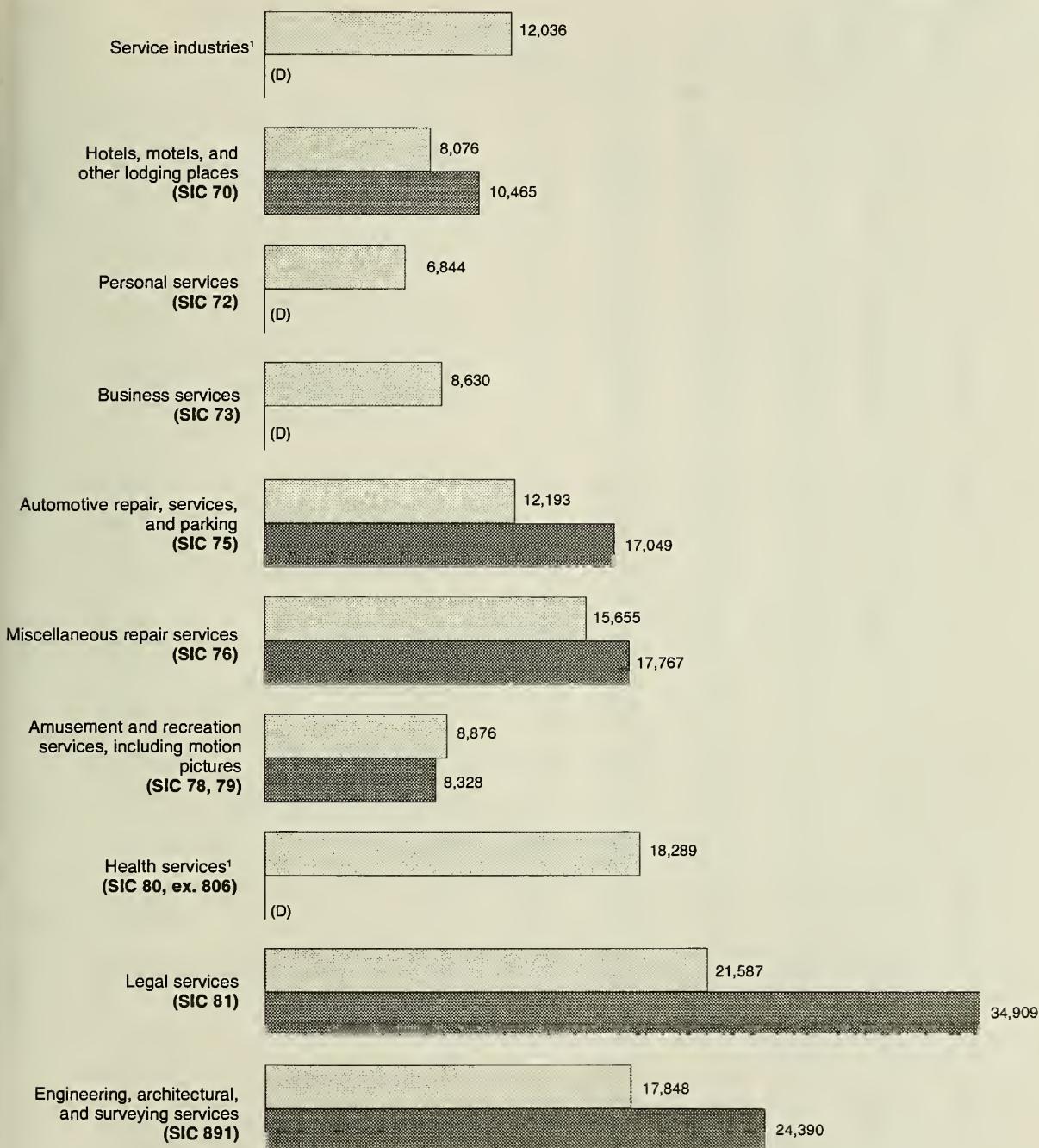
Note: Data are based on 1972 Standard Industrial Classification. For meanings of abbreviations and symbols, see introductory text.

¹Data exclude hospitals, which were not included in the 1982 Census.

**Figure 3. Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982
(In dollars)**

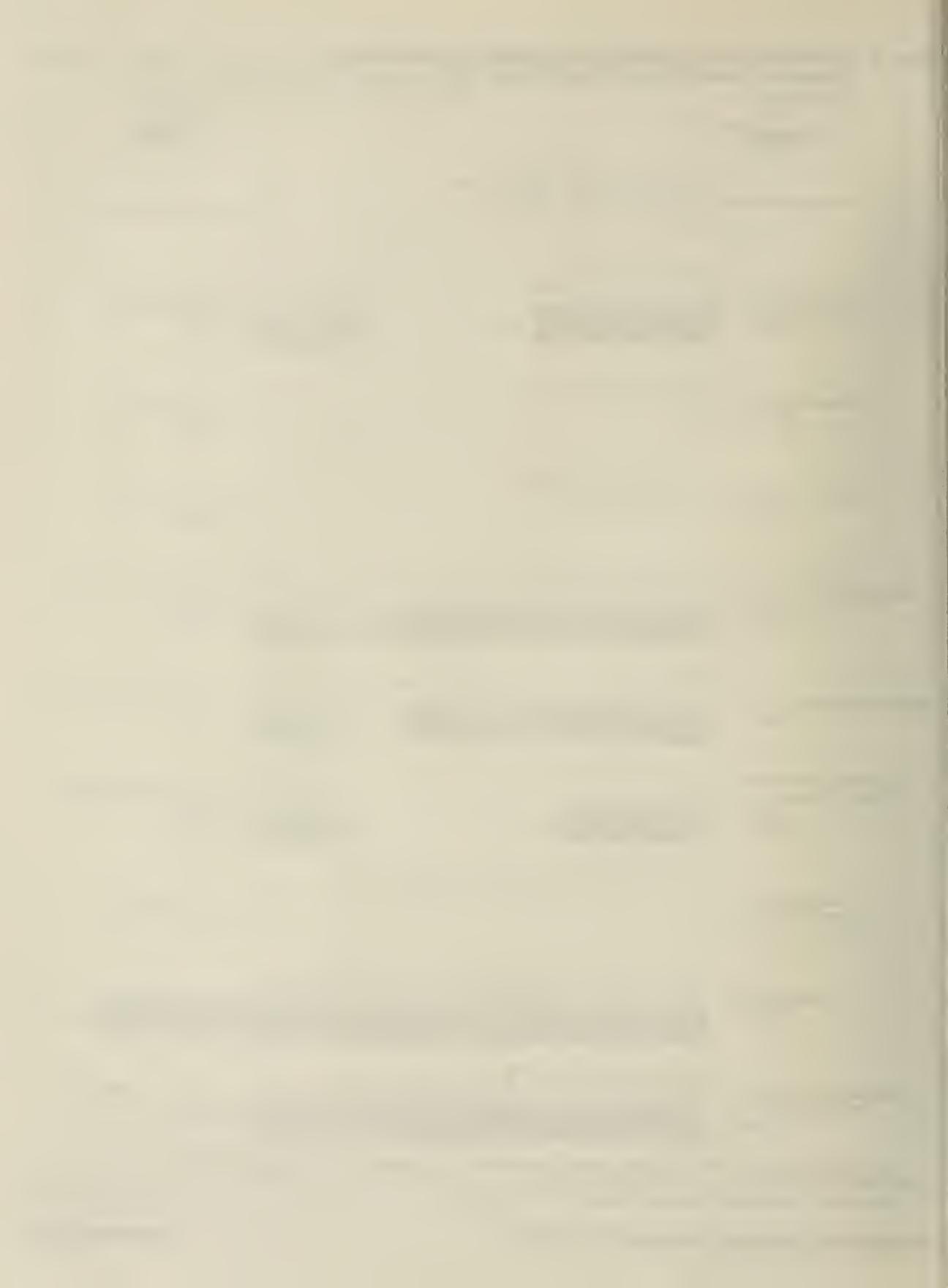
Delaware

1982 
1987 



Note: Data are based on 1972 Standard Industrial Classification. For meanings of abbreviations and symbols, see introductory text.

¹Data exclude hospitals, which were not included in the 1982 Census.



**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1987**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- ships (number)
	Total	4 447	2 108 071	766 955	176 178	46 209	1 308	272
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	129	95 362	25 724	5 242	2 458	28	23
7011	Hotels and motels	116	92 713	25 074	5 172	2 419	24	23
7011 pt.	Hotels	32	61 687	18 444	4 019	1 566	10	8
7011 pt.	Hotels, 25 guestrooms or more	22	60 490	18 198	3 972	1 538	-	2
7011 pt.	Hotels, less than 25 guestrooms	10	1 157	256	7	28	2	2
7011 pt.	Motels, motor hotels, and tourist courts	84	31 026	6 630	1 153	853	22	13
7011 pt.	Motels, tourist courts	76	24 548	5 152	855	653	22	12
7011 pt.	Motor hotels	8	6 478	1 478	298	200	-	1
702, 3	Other lodging places	13	2 649	650	70	39	4	-
702	Rooming and boarding houses	1	(D)	(D)	(D)	(D)	1	-
703	Camps and recreational vehicle parks	12	(D)	(D)	(D)	(D)	3	-
72	Personal services	534	78 545	30 568	6 895	3 044	215	30
721	Laundry, cleaning, and garment services	119	29 067	11 036	2 458	993	37	5
7211	Power laundries, family and commercial*	6	1 725	854	171	61	1	1
7213	Linen supply	2	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	26	3 139	609	150	80	14	2
7216	Drycleaning plants, except rug cleaning	51	9 855	4 221	1 008	443	9	-
7217	Carpet and upholstery cleaning	21	3 545	1 517	336	135	6	1
7218	Industrial laundries	3	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	10	(D)	(D)	(D)	(D)	7	1
7212	Garment pressing, and agents for laundries and drycleaners	7	(D)	(D)	(D)	(D)	5	-
7219	Laundry and garment services, n.e.c.	3	(D)	(D)	(D)	(D)	2	1
7219 pt.	Diaper and other laundry services, n.e.c.*	3	(D)	(D)	(D)	(D)	2	1
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	23	2 878	771	172	80	5	1
723, 4	Beauty and barber shops	280	26 862	13 270	3 016	1 387	141	20
723	Beauty shops	266	26 047	12 986	2 949	1 364	130	20
724	Barber shops	14	815	284	67	23	11	-
725	Shoe repair shops and shoeshine parlors	8	513	173	42	14	6	-
726	Funeral service and crematories	45	13 197	3 326	736	191	7	3
729	Miscellaneous personal services	59	6 028	1 902	471	379	19	1
7291	Tax return preparation services	20	2 464	1 119	332	296	10	-
7299	Miscellaneous personal services, n.e.c.	39	3 564	873	139	83	9	1
73	Business services	731	407 744	194 957	44 831	15 912	150	24
731	Advertising	42	30 639	10 811	2 507	427	7	-
7311	Advertising agencies	34	(D)	(D)	(D)	(D)	4	-
7312	Outdoor advertising services	3	(D)	(D)	(D)	(D)	1	-
7313	Radio, television, publishers' advertising representatives	1	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	4	402	87	10	5	2	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	21	10 370	3 595	1 067	230	3	2
7322	Adjustment and collection services	13	3 902	1 676	404	117	3	1
7323	Credit reporting services	8	6 468	1 919	663	113	-	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	73	38 670	11 566	2 381	541	17	3
7331	Direct mail advertising services	9	(D)	(D)	(D)	(D)	2	-
7334	Photocopying and duplicating services	5	(D)	(D)	(D)	(D)	1	-
7334 pt.	Blueprinting and photocopying services	4	(D)	(D)	(D)	(D)	1	-
7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)	4	1
7338	Secretarial and court reporting services	10	(D)	(D)	(D)	(D)	-	-
7335, 6	Commercial photography, art, and graphics	49	16 165	4 501	1 013	174	10	2
7335	Commercial photography	9	1 246	306	69	26	2	1
7336	Commercial art and graphic design	40	14 919	4 195	944	148	8	1
734	Services to dwellings and other buildings	170	42 062	23 056	4 909	3 511	73	7
7342	Disinfecting and pest control services	30	6 782	2 638	681	175	9	1
7349	Building cleaning and maintenance services, n.e.c.	140	35 280	20 418	4 228	3 336	64	6
7349 pt.	Window cleaning	5	1 409	768	125	37	1	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	135	33 871	19 650	4 103	3 299	63	6
735	Miscellaneous equipment rental and leasing	79	36 847	8 368	2 037	551	8	4
7352	Medical equipment rental and leasing	3	(D)	(D)	(D)	(D)	-	-
7353	Heavy construction equipment rental and leasing	20	(D)	(D)	(D)	(D)	1	1
7359	Equipment rental and leasing, n.e.c.	56	24 300	5 966	1 459	321	7	3
736	Personnel supply services	78	82 753	61 170	14 384	6 161	8	-
7361	Employment agencies	32	7 861	4 116	922	283	7	-
7363	Help supply services	46	74 892	57 054	13 462	5 878	1	-
737	Computer programming, data processing, and other computer related services	102	66 216	27 480	6 199	973	8	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	55	35 296	15 816	3 542	439	6	-
7371	Computer programming services	37	17 204	10 229	2 422	265	3	-
7372	Prepackaged software	7	4 538	1 760	351	61	1	-
7373	Computer integrated systems design	11	13 554	3 827	769	113	2	-
7374, 5, 6	Data processing services	26	22 169	8 182	1 876	436	2	1
7374, 5	Computer processing, information retrieval	23	(D)	(D)	(D)	(D)	2	1
7376	Computer facilities management services	3	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	21	8 751	3 482	781	98	-	-
7377	Computer rental and leasing	5	2 153	729	132	16	-	-
7378	Computer maintenance and repair	4	2 155	723	191	26	-	-
7379	Computer related services, n.e.c.	12	4 443	2 030	458	56	-	-

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1987—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
73	Business services—Con.							
738	Miscellaneous business services	166	100 187	48 911	11 347	3 518	26	7
7381, 2	Detective agencies and protective services	36	35 554	20 100	4 525	2 079	3	1
7381	Detective, guard, and armored car services	28	(D)	(D)	(D)	(D)	2	1
7382	Security systems services	8	(D)	(D)	(D)	(D)	1	-
7383	News syndicates	3	(D)	(D)	(D)	(D)	-	-
7384	Photofinishing laboratories*	17	(D)	(D)	(D)	(D)	6	1
7389	Business services, n.e.c.	110	57 261	26 936	6 399	1 278	17	5
7389 pt.	Sign painting shops	7	1 143	284	67	18	3	2
7389 pt.	Interior designing	13	5 187	1 871	413	76	7	-
7389 pt.	Telephone answering services	10	1 977	953	220	89	-	1
7389 pt.	Other business services	80	48 954	23 828	5 699	1 095	7	2
75	Automotive repair, services, and parking	389	385 643	37 541	8 856	2 202	147	18
751	Automotive rental and leasing, without drivers	24	(D)	(D)	(D)	(D)	1	1
7513	Truck rental and leasing, without drivers	12	(D)	(D)	(D)	(D)	-	1
7514, 5	Passenger car rental and leasing, without drivers	12	(D)	(D)	(D)	(D)	1	-
7519	Utility trailer and recreational vehicle rental	-	-	-	-	-	-	-
752	Automobile parking	10	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking lots	9	(D)	(D)	(D)	(D)	1	-
752 pt.	Parking structures	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	321	(D)	(D)	(D)	(D)	136	8
7532	Top, body, and upholstery repair shops and paint shops	102	(D)	(D)	(D)	(D)	41	2
7532 pt.	Top end body repair shops	91	(D)	(D)	(D)	(D)	38	2
7532 pt.	Paint shops	11	3 355	1 184	269	63	3	-
7538	General automotive repair shops	156	(D)	(D)	(D)	(D)	83	5
7538 pt.	General automotive repair shops, except diesel	144	(D)	(D)	(D)	(D)	79	5
7538 pt.	Diesel repair shops	12	3 949	953	218	63	4	-
7533, 4, 6, 7, 9	Other automotive repair shops	63	(D)	(D)	(D)	(D)	12	1
7533	Automotive exhaust system repair shops	14	(D)	(D)	(D)	(D)	-	-
7534	Tire retreading and repair shops	2	(D)	(D)	(D)	(D)	-	-
7536	Automotive glass replacement shops	8	3 017	791	146	44	1	-
7537	Automotive transmission repair shops	22	(D)	(D)	(D)	(D)	7	-
7538	Automotive repair shops, n.e.c.	17	(D)	(D)	(D)	(D)	4	1
7538 pt.	Brake repair	5	(D)	(D)	(D)	(D)	1	-
7538 pt.	Breke, front end, and wheel alignment	7	(D)	(D)	(D)	(D)	3	-
7538 pt.	Automotive electrical and fuel system services	4	(D)	(D)	(D)	(D)	-	1
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	(D)	-	-
754	Automotive services, except repair	34	6 540	2 266	538	246	9	7
7542	Carwashes	21	3 350	1 154	290	147	6	3
7549	Automotive services, except repair and carwashes	13	3 190	1 112	248	99	3	4
76	Miscellaneous repair services	177	79 896	18 851	4 299	1 061	58	8
762	Electrical repair shops	53	18 727	5 403	1 257	261	10	4
7622	Radio and television repair shops	27	4 260	1 194	288	92	6	4
7623, 9	Other electrical and electronic repair shops	26	14 467	4 209	969	169	4	-
7623	Refrigeration and air-conditioning service and repair shops	6	5 797	1 839	418	56	2	-
7629	Electrical and electronic repair shops, n.e.c.	20	8 670	2 370	551	113	2	-
763	Watch, clock, and jewelry repair	4	633	172	36	9	2	-
764	Reupholstery and furniture repair	25	2 787	814	172	65	16	1
769	Miscellaneous repair shops and related services	95	57 749	12 462	2 834	726	30	3
7692	Welding repair	13	16 691	3 072	731	193	7	-
7694	Armature rewinding shops	10	3 007	988	243	58	2	-
7699	Repair shops and related services, n.e.c.	72	38 051	8 402	1 860	475	21	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	310	103 231	24 108	4 829	2 998	68	22
781, 2	Motion picture production, distribution, and services	17	2 991	841	156	58	4	2
783	Motion picture theaters	18	8 415	1 108	254	215	-	-
7832	Motion picture theaters, except drive-in	17	(D)	(D)	(D)	(D)	-	-
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	76	14 019	3 023	672	443	15	11
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	2 770	890	320	177	3	-
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	1 877	527	250	150	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	893	363	70	27	3	-
793	Bowling centers	15	10 642	2 912	776	525	2	2

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1987—Con.**

[includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay- period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- terships (number)	Partners- ships (number)
78, 79, 84	Amusement and recreation services, Including motion pictures and museums—Con.							
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	172	64 394	15 334	2 651	1 580	44	7
794	Commercial sports	27	34 204	7 428	1 033	401	16	1
7941	Professional sports clubs and promoters	2	(D)	(D)	(D)	(D)	—	—
7948	Racing, including track operation	25	(D)	(D)	(D)	(D)	16	1
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	145	30 190	7 906	1 618	1 179	28	6
791	Dance studios, schools, and halls	12	(D)	(D)	(D)	(D)	5	—
7991	Physical fitness facilities	36	(D)	(D)	(D)	(D)	4	1
7992	Public golf courses	4	(D)	(D)	(D)	(D)	1	—
7993	Coin-operated amusement devices	8	2 372	444	69	35	—	—
7996	Amusement parks	2	(D)	(D)	(D)	(D)	—	—
7997	Membership sports and recreation clubs	21	4 823	1 511	333	490	3	1
7999, 84	Amusement and recreation services, including museums, n.e.c.	62	8 785	2 146	400	318	15	4
7999 pt.	Concession operators of amusement devices and rides	3	(D)	(D)	(D)	(D)	—	—
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	(D)	—	—
7999 pt.	Billiard and pool establishments	—	—	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	58	7 796	1 917	380	287	15	4
80	Health services	1 094	497 255	224 267	52 763	9 467	370	52
801	Offices and clinics of doctors of medicine	576	250 257	120 374	28 914	3 275	194	22
801 pt.	Offices of doctors of medicine	564	217 526	111 375	26 767	2 870	194	22
801 pt.	Clinics of doctors of medicine	12	32 731	8 999	2 147	405	—	—
802	Offices and clinics of dentists	210	67 323	29 002	7 144	1 390	89	12
802 pt.	Offices of dentists	210	67 323	29 002	7 144	1 390	89	12
802 pt.	Clinics of dentists	—	—	—	—	—	—	—
803	Offices and clinics of doctors of osteopathy	26	(D)	(D)	(D)	(D)	12	—
804	Offices and clinics of other health practitioners	149	29 494	10 673	2 318	551	60	9
8041	Offices and clinics of chiropractors	36	8 120	2 783	595	176	14	2
8042	Offices and clinics of optometrists	45	8 243	1 944	474	129	25	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	68	13 131	5 936	1 249	246	21	4
8043	Offices and clinics of podiatrists	23	5 933	2 663	644	91	10	2
8049	Offices and clinics of health practitioners, n.e.c.	45	7 198	3 273	605	155	11	2
805	Nursing and personal care facilities	27	45 913	19 980	4 505	2 075	4	1
8051	Skilled nursing care facilities	22	43 738	18 923	4 293	1 978	2	1
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	5	2 175	1 057	212	97	2	—
8052	Intermediate care facilities	2	(D)	(D)	(D)	(D)	—	—
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)	2	—
806	Hospitals	3	(D)	(D)	(D)	(D)	—	—
8062	General medical and surgical hospitals	—	—	—	—	—	—	—
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)	—	—
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)	—	—
807, 8, 9	Other health services	103	53 585	21 404	5 261	1 330	11	8
807	Medical and dental laboratories	61	21 703	9 817	2 748	474	7	5
8071	Medical laboratories	47	(D)	(D)	(D)	(D)	2	—
8072	Dental laboratories	14	(D)	(D)	(D)	(D)	5	—
808	Home health care services	14	4 993	3 247	751	366	2	—
809	Miscellaneous health and allied services, n.e.c.	28	26 889	8 340	1 762	495	2	3
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	—	—
8093	Specialty outpatient facilities, n.e.c.	19	(D)	(D)	(D)	(D)	1	2
8099	Health and allied services, n.e.c.	8	(D)	(D)	(D)	(D)	1	1
81	Legal services	251	171 539	82 107	18 447	2 352	103	55
823, 4, 9	Selected educational services	26	18 676	8 337	1 936	522	—	—
823	Libraries	—	—	—	—	—	—	—
824	Vocational schools	10	16 618	7 338	1 682	420	—	—
829	Schools and educational services, n.e.c.	16	2 058	999	254	102	—	—
83	Social services	125	28 279	11 171	2 530	1 488	45	4
835	Child day care services	103	11 985	5 261	1 150	791	39	3
832, 3, 6, 9	Other social services	22	16 294	5 910	1 380	697	6	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	577	229 014	104 617	24 666	4 467	118	33
871	Engineering, architectural, and surveying services	178	67 520	35 365	7 987	1 450	27	3
8711	Engineering services	110	39 598	22 064	5 063	874	12	1
8712	Architecture services	40	19 161	8 280	1 974	352	5	2
8713	Surveying services	28	8 761	5 041	950	224	10	—
872	Accounting, auditing, and bookkeeping services	160	45 304	20 891	5 420	1 079	65	23
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	28	23 456	8 607	1 965	293	2	1
8731	Commercial physical and biological research	5	(D)	(D)	(D)	(D)	1	1
8732	Commercial economic, sociological, and educational research	11	5 283	1 296	378	67	1	—
8734	Testing laboratories	12	(D)	(D)	(D)	(D)	—	—

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State:
1987—Con.**

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1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
87 ex. 6733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)—Con.							
874	Management and public relations services	211	92 734	39 754	9 304	1 645	24	6
8741	Management services.....	66	63 750	27 108	6 296	1 087	5	5
8742	Management consulting services	96	21 182	8 807	2 128	364	11	1
8743	Public relations services.....	15	(D)	(D)	(D)	(D)	3	-
8744	Facilities support management services.....	2	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c.	32	5 154	2 506	547	74	5	-
89	Services, n.e.c.	104	12 887	4 707	1 084	238	8	5

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State:
1987**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	
						Selected businesses (number)	Paid employees for pay period including March 12 (number)
	Total	562	729 533	353 097	79 681	21 870	
7032, 704	Camps and membership lodging	6	(D)	(D)	(D)	(D)	
7032	Sporting and recreational camps	3	(D)	(D)	(D)	(D)	
704	Organization hotels and lodging houses, on membership basis.....	3	(D)	(D)	(D)	(D)	
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	54	77 695	25 930	5 971	1 747	
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers.....	7	(D)	(D)	(D)	(D)	
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	(D)	
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	(D)	
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	30	19 349	8 563	1 797	636	
7991 pt. 7997	Membership gymnasiums and athletic clubs	30	19 349	8 563	1 797	636	
7999 pt.	Membership sports and recreation clubs	1	(D)	(D)	(D)	(D)	
84	Fairs	1	(D)	(D)	(D)	(D)	
8412	Museums, art galleries, and botanical and zoological gardens	16	53 566	15 851	3 770	1 021	
8412 pt.	Museums and art galleries	14	(D)	(D)	(D)	(D)	
8412 pt.	Commercial and noncommercial art galleries	2	(D)	(D)	(D)	(D)	
8422	Noncommercial museums and art galleries	12	(D)	(D)	(D)	(D)	
8422 pt.	Botanical and zoological gardens	2	(D)	(D)	(D)	(D)	
8422 pt.	Commercial arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	(D)	
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	(D)	
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	46	498 313	265 954	59 667	13 686	
8011 pt.	Clinics of doctors of medicine and dentists	3	(D)	(D)	(D)	(D)	
8021 pt.	Clinics of doctors of medicine	3	(D)	(D)	(D)	(D)	
8021 pt.	Clinics of dentists	-	-	-	-	-	
805	Nursing and personal care facilities	11	26 882	14 650	3 155	1 285	
8051	Skilled nursing care facilities	7	(D)	(D)	(D)	(D)	
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	4	(D)	(D)	(D)	(D)	
8052	Intermediate care facilities	4	(D)	(D)	(D)	(D)	
8059	Nursing and personal care facilities, n.e.c.	-	-	-	-	-	
806	Hospitals	13	448 528	239 322	53 779	11 571	
8062	General medical and surgical hospitals	11	(D)	(D)	(D)	(D)	
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)	
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)	
808, 9	Other health services	19	(D)	(D)	(D)	(D)	
808	Home health care services	9	10 769	6 153	1 306	489	
809	Miscellaneous health and allied services, n.e.c.	10	(D)	(D)	(D)	(D)	
8092	Kidney dialysis centers	-	-	-	-	-	
8093	Specialty outpatient facilities, n.e.c.	6	4 517	3 189	783	140	
8099	Health and allied services, n.e.c.	4	(D)	(D)	(D)	(D)	
81	Legal and societies and similar legal services	5	(D)	(D)	(D)	(D)	

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
823, 4, 9	Selected educational services	17	3 174	1 545	377	190
823	Libraries	9	(D)	(D)	(D)	(D)
824	Vocational schools	1	(D)	(D)	(D)	(D)
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	—	—	—	—	—
8249	Vocational schools, n.e.c.	1	(D)	(D)	(D)	(D)
8249 pt.	Correspondence schools	—	—	—	—	—
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	—	—	—	—	—
829	Schools and educational services, n.e.c.	1	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	7	(D)	(D)	(D)	(D)
83	Social services	209	90 405	36 918	8 528	3 879
835	Child day care services	48	10 556	5 257	1 212	741
832, 3, 6, 9	Other social services	161	79 849	31 661	7 316	3 138
832	Individual and family social services	83	22 589	11 089	2 618	957
833	Job training and vocational rehabilitation services	18	16 022	8 543	2 000	1 112
836	Residential care	18	13 405	6 744	1 429	594
839	Social services, n.e.c.	42	27 833	5 285	1 269	475
861, 2, 4, 9	Selected membership organizations	212	51 421	19 059	4 327	1 988
861	Business associations	31	11 018	3 580	845	197
864	Civic, social, and fraternal associations	142	25 349	10 284	2 257	1 429
862, 9	Other membership organizations	39	15 054	5 195	1 225	362
862	Professional membership organizations	17	9 681	2 888	720	165
869	Membership organizations, n.e.c.	22	5 373	2 307	505	197
873, 4 ex.	Research, testing, and consulting services, except facilities support management services	13	(D)	(D)	(D)	(D)
874	Research, development, and testing services	12	(D)	(D)	(D)	(D)
873	Commercial physical and biological research	1	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research	—	—	—	—	—
8733	Noncommercial research organizations	10	(D)	(D)	(D)	(D)
8734	Testing laboratories	1	(D)	(D)	(D)	(D)
874 ex.	Management and public relations services, except facilities support management services	1	(D)	(D)	(D)	(D)
8744	Management services	—	—	—	—	—
8741	Management services	—	—	—	—	—
8742	Management consulting services	—	—	—	—	—
8743	Public relations services	1	(D)	(D)	(D)	(D)
8746	Business consulting services, n.e.c.	—	—	—	—	—

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	474 043	45 620	16 598	10
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	739 240	38 797	10 465	19
7011	Hotels and motels	799 250	38 327	10 365	21
7011 pt.	Hotels	1 927 719	39 391	11 778	49
7011 pt.	Hotels, 25 guestrooms or more	2 749 545	39 330	11 826	70
7011 pt.	Hotels, less than 25 guestrooms	119 700	42 750	9 143	3
7011 pt.	Motels, motor hotels, and tourist courts	369 357	38 373	7 773	10
7011 pt.	Motels, tourist courts	323 000	37 593	7 890	9
7011 pt.	Motor hotels	809 750	32 390	7 390	25
702, 3	Other lodging places	203 769	67 923	16 667	3
702	Rooming and boarding houses	(D)	(D)	(D)	(D)
703	Camps and recreational vehicle parks	(D)	(D)	(D)	(D)
72	Personal services	147 088	25 803	10 042	6
721	Laundry, cleaning, and garment services	244 261	29 272	11 114	8
7211	Power laundries, family and commercial*	287 500	28 279	14 000	10
7213	Linen supply*	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and drycleaning	120 731	39 238	7 613	3
7216	Drycleaning plants, except rug cleaning*	193 235	22 246	9 528	9
7217	Carpet and upholstery cleaning	168 810	26 259	11 237	6
7218	Industrial laundries*	(D)	(D)	(D)	(D)
7212, 9	Other laundry, cleaning, and garment services*	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	(D)	(D)
7219	Laundry and garment services, n.e.c.*	(D)	(D)	(D)	(D)
7219 pt.	Diaper and other laundry services, n.e.c.*	(D)	(D)	(D)	(D)
7219 pt.	Seamstresses and dressmaking services	—	—	—	—
722	Photographic studios, portrait	125 130	35 975	9 638	3
723, 4	Beauty and barber shops	95 936	19 367	9 567	5
723	Beauty shops	97 921	19 096	9 521	5
724	Barber shops	58 214	35 435	12 348	2
725	Shoe repair shops and shoeshine parlors	64 125	36 643	12 357	2
726	Funeral service and crematories	293 267	69 094	17 414	4

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
72	Personal services—Con.				
729	Miscellaneous personal services	102 169	15 905	5 256	8
7291	Tax return preparation services	123 200	8 324	3 780	15
7299	Miscellaneous personal services, n.e.c.	91 385	42 940	10 518	2
73	Business services	557 789	25 625	12 252	22
731	Advertising	729 500	71 754	25 319	10
7311	Advertising agencies	(D)	(D)	(D)	(D)
7312	Outdoor advertising services	(D)	(D)	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c.	100 500	80 400	17 400	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	493 810	45 087	15 630	11
7322	Adjustment and collection services	300 154	33 350	14 325	9
7323	Credit reporting services	808 500	57 239	16 982	14
733	Mailing, reproduction, commercial art and photography, and stenographic services	529 726	71 479	21 379	7
7331	Direct mail advertising services	(D)	(D)	(D)	(D)
7334	Photocopying and duplicating services	(D)	(D)	(D)	(D)
7334 pt.	Blueprinting and photocopying services	(D)	(D)	(D)	(D)
7334 pt.	Duplicating services, except printing	(D)	(D)	(D)	(D)
7338	Secretarial and court reporting services	(D)	(D)	(D)	(D)
7335, 6	Commercial photography, art, and graphics	329 898	92 902	25 868	4
7335	Commercial photography	138 444	47 923	11 769	3
7338	Commercial art and graphic design	372 975	100 804	28 345	4
734	Services to dwellings and other buildings	247 424	11 980	6 567	21
7342	Disinfecting and pest control services	226 067	39 754	15 074	6
7349	Building cleaning and maintenance services, n.e.c.	252 000	10 576	8 121	24
7349 pt.	Window cleaning	281 800	38 081	20 757	7
7349 pt.	Other building cleaning and maintenance services, n.e.c.	250 896	10 267	5 956	24
735	Miscellaneous equipment rental and leasing	466 418	66 873	15 187	7
7352	Medical equipment rental and leasing	(D)	(D)	(D)	(D)
7353	Heavy construction equipment rental and leasing	(D)	(D)	(D)	(D)
7359	Equipment rental and leasing, n.e.c.	433 929	75 701	18 586	6
736	Personnel supply services	1 060 936	13 432	9 929	79
7361	Employment agencies	245 656	27 777	14 544	9
7363	Help supply services	1 628 087	12 741	9 706	128
737	Computer programming, data processing, and other computer related services	649 176	68 053	28 243	10
7371, 2, 3	Computer programming, packaged software, and integrated systems design	641 745	80 401	36 027	8
7371	Computer programming services	464 973	64 921	38 600	7
7372	Packaged software	648 286	74 393	28 852	9
7373	Computer integrated systems design	1 232 182	119 947	33 867	10
7374, 5, 6	Data processing services	852 654	50 846	18 766	17
7374, 5	Computer processing, information retrieval	(D)	(D)	(D)	(D)
7376	Computer facilities management services	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	416 714	89 296	35 531	5
7377	Computer rental and leasing	430 600	134 563	45 563	3
7378	Computer maintenance and repair	538 750	82 885	27 808	7
7379	Computer related services, n.e.c.	370 250	79 339	36 250	5
738	Miscellaneous business services	603 536	28 478	13 903	21
7381, 2	Detective agencies and protective services	987 611	17 101	9 668	58
7381	Detactive, guard, and armored car services	(D)	(D)	(D)	(D)
7382	Security systems services	(D)	(D)	(D)	(D)
7383	News syndicates	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories ²	(D)	(D)	(D)	(D)
7389	Business services, n.e.c.	520 555	44 805	21 077	12
7389 pt.	Sign painting shops	163 286	63 500	15 778	3
7389 pt.	Interior designing	399 000	68 250	24 618	6
7389 pt.	Telephone answering services	197 700	22 213	10 708	9
7389 pt.	Other business services	611 925	44 707	21 761	14
75	Automotive repair, services, and parking	991 370	175 133	17 049	6
751	Automotive rental and leasing, without drivers	(D)	(D)	(D)	(D)
7513	Truck rental and leasing, without drivers	(D)	(D)	(D)	(D)
7514, 5	Passenger car rental and leasing, without drivers	(D)	(D)	(D)	(D)
7519	Utility trailer and recreational vehicle rental	-	-	-	-
752	Automobile parking	(D)	(D)	(D)	(D)
752 pt.	Parking lots	(D)	(D)	(D)	(D)
752 pt.	Parking structures	(D)	(D)	(D)	(D)
753	Automotive repair shops	(D)	(D)	(D)	(D)
7532	Top, body, and upholstery repair shops and paint shops	(D)	(D)	(D)	(D)
7532 pt.	Top and body repair shops	(D)	(D)	(D)	(D)
7532 pt.	Paint shops	305 000	53 254	18 794	6
7538	General automotive repair shops	(D)	(D)	(D)	(D)
7538 pt.	General automotive repair shops, except diesel	(D)	(D)	(D)	(D)
7538 pt.	Diesel repair shops	329 083	62 683	15 127	5

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
75	Automotive repair, service, and parking—Con.				
753	Automotive repair shops—Con.				
7533, 4, 6, 7, 9	Other automotive repair shops	(D)	(D)	(D)	(D)
7533	Automotive exhaust system repair shops	(D)	(D)	(D)	(D)
7534	Tire retreading and repair shops	(D)	(D)	(D)	(D)
7536	Automotive glass replacement shops	377 25	68 568	17 977	6
7537	Automotive transmission repair shops	(D)	(D)	(D)	(D)
7539 pt.	Automotive repair shops, n.e.c.	(D)	(D)	(D)	(D)
7539 pt.	Radiation repair	(D)	(D)	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment	(D)	(D)	(D)	(D)
7539 pt.	Automotive electrical and fuel system services	(D)	(D)	(D)	(D)
7539 pt.	Other automotive repair shops, n.e.c.	(D)	(D)	(D)	(D)
754	Automotive services, except repair	192 353	26 585	9 211	7
7542	Carwashes	159 524	22 789	7 850	7
7549	Automotive services, except repair and carwashes	245 385	32 222	11 232	8
76	Miscellaneous repair services	451 390	75 303	17 767	6
762	Electrical repair shops	353 340	71 751	20 701	5
7622	Radio and television repair shops	157 778	46 304	12 978	3
7623, 9	Other electrical and electronic repair shops	556 423	85 604	24 905	7
7623	Refrigeration and air-conditioning service and repair shops	965 167	103 518	32 839	9
7629	Electrical and electronic repair shops, n.e.c.	433 500	76 726	20 973	6
763	Watch, clock, and jewelry repair	158 250	70 333	19 111	2
764	Reupholstery and furniture repair	111 480	42 877	12 523	3
769	Miscellaneous repair shops and related services	607 884	79 544	17 165	8
7692	Welding repair	1 283 923	86 482	15 917	15
7694	Armature rewinding shops	300 700	51 845	17 034	6
7699	Repair shops and related services, n.e.c.	528 486	80 107	17 688	7
78, 79, 84	Amusement and recreation services, including motion picture and museums	333 003	34 433	8 041	10
781, 2	Motion picture production, distribution, and services	175 941	51 569	14 500	3
783	Motion picture theaters	467 500	39 140	5 153	12
7832	Motion picture theaters, except drive-in	(D)	(D)	(D)	(D)
7833	Drive-in motion picture theaters	(D)	(D)	(D)	(D)
784	Video tape rental	184 461	31 646	6 824	6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	230 833	15 650	5 028	15
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	375 400	12 513	3 513	30
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	127 571	33 074	13 444	4
793	Bowling centers	709 467	20 270	5 547	35
79 ex. 792, 3, 4; 84	Commercial sports and other amusement and recreation services, including museums	374 384	40 756	9 705	9
794	Commercial sports	1 266 15	85 297	18 524	15
7941	Professional sports clubs and promoters	(D)	(D)	(D)	(D)
7948	Racing, including track operation	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	208 207	25 606	6 706	8
791	Dance studios, schools, and halls	(D)	(D)	(D)	(D)
7991	Physical fitness facilities	(D)	(D)	(D)	(D)
7992	Public golf courses	(D)	(D)	(D)	(D)
7993	Coin-operated amusement devices	296 500	67 771	12 686	4
7996	Amusement parks	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	229 667	9 843	3 084	23
7999, 84	Amusement and recreation services, including museums, n.e.c.	141 694	27 626	6 748	5
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	(D)	(D)
7999 pt., 84	Billiard and pool establishments	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	134 414	27 164	6 679	5
80	Health services	454 529	52 525	23 689	9
801	Offices and clinics of doctors of medicine	434 474	76 414	36 755	6
801 pt.	Offices of doctors of medicine	385 684	75 793	38 807	5
801 pt.	Clinics of doctors of medicine	2 727 583	80 817	22 220	34
802	Offices and clinics of dentists	320 586	48 434	20 865	7
802 pt.	Offices of dentists	320 586	48 434	20 865	7
802 pt.	Clinics of dentists	—	—	—	—
803	Offices and clinics of doctors of osteopathy	(D)	(D)	(D)	(D)
804	Offices and clinics of other health practitioners	197 946	53 528	19 370	4
8041	Offices and clinics of chiropractors	225 556	46 136	15 869	5
8042	Offices and clinics of optometrists	183 178	63 899	15 070	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	193 103	53 378	24 130	4
8043	Offices and clinics of podiatrists	257 957	65 198	29 264	4
8049	Offices and clinics of health practitioners, n.e.c.	159 956	46 439	21 116	3
805	Nursing and personnel care facilities	1 700 481	22 127	9 629	77
8051	Skilled nursing care facilities	1 988 091	22 112	9 567	90
8052, 9	Nursing and personnel care facilities, except skilled nursing care facilities	435 000	22 423	10 897	19
8052	Intermediate care facilities	(D)	(D)	(D)	(D)
8059	Nursing and personnel care facilities, n.e.c.	(D)	(D)	(D)	(D)
806	Hospitals	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals	—	—	—	—
8063	Psychiatric hospitals	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
80	Health services—Con.				
807, 8, 9	Other health services	520 243	40 289	16 093	13
807	Medical and dental laboratories	355 787	45 787	20 711	8
8071	Medical laboratories	(D)	(D)	(D)	(D)
8072	Dental laboratories	(D)	(D)	(D)	(D)
808	Home health care services	356 643	13 642	8 872	26
809	Miscellaneous health and allied services, n.e.c.	960 321	54 876	17 020	18
8092	Kidney dialysis centers	(D)	(D)	(D)	(D)
8093	Specialty outpatient facilities, n.e.c.	(D)	(D)	(D)	(D)
8099	Health and allied services, n.e.c.	(D)	(D)	(D)	(D)
81	Legal services.....	683 422	72 933	34 909	9
823, 4, 9	Selected educational services.....	718 308	35 778	15 971	20
823	Libraries	—	—	—	—
824	Vocational schools	1 661 800	39 567	17 471	42
829	Schools and educational services, n.e.c.	128 625	20 176	9 794	8
83	Social services.....	226 232	19 005	7 507	12
835	Child day care services	116 359	15 152	6 651	8
832, 3, 6, 9	Other social services.....	740 636	23 377	8 478	32
87 s.x. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations).....	396 905	51 268	23 420	8
871	Engineering, architectural, and surveying services	379 326	46 566	24 390	8
8711	Engineering services	359 982	45 307	25 245	8
8712	Architectural services	479 025	54 435	23 466	9
8713	Surveying services	312 893	39 112	22 504	8
872	Accounting, auditing, and bookkeeping services	283 150	41 987	19 361	7
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	837 714	80 055	29 375	10
8731	Commercial physical and biological research	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research.....	480 273	78 851	19 343	8
8734	Testing laboratories	(D)	(D)	(D)	(D)
874	Management and public relations services	439 498	56 373	24 167	8
8741	Management services	965 909	58 648	24 938	16
8742	Management consulting services	220 646	58 192	24 195	4
8743	Public relations services	(D)	(D)	(D)	(D)
8744	Facilities support management services	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	161 063	69 649	33 865	2
89	Services, n.e.c.	123 913	54 147	19 777	2

¹Based on number of employees for pay period including March 12.

**Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State:
1987**

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	1 298 101	33 666	1 232 776	31 971	18 294	39
7032, 704	Camps and membership lodges	(D)	(D)	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	1 438 796	44 473	1 175 981	36 350	14 843	32
8011 pt.; 8021 pt.; 805, 6; 8, 9	Selected health services	10 832 891	36 410	10 750 652	36 134	19 433	298
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	(D)	(D)	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	2 443 818	20 920	2 470 000	21 144	11 401	117
806	Hospitals	34 502 154	38 763	34 064 615	38 272	20 683	890
808, 9	Other health services	(D)	(D)	(D)	(D)	(D)	(D)
81	Legal and similar professional services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	186 706	16 705	163 235	14 605	8 132	11

See footnotes at end of table.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
83	Social services.....	432 560	23 306	358 813	19 333	9 517	19
835	Child day care services	219 917	14 246	216 979	14 055	7 094	15
832, 3, 6, 9	Other social services.....	495 957	25 446	401 099	20 579	10 090	19
832	Individual and family social services.....	272 157	23 604	269 269	23 355	11 587	12
833	Job training and vocational rehabilitation services.....	890 111	14 408	864 056	13 987	7 683	62
836	Residential care.....	744 722	22 567	719 333	21 798	11 354	33
839	Social services, n.e.c.....	662 690	58 596	326 786	28 895	11 126	11
861, 2, 4, 9	Selected membership organizations.....	242 552	25 866	231 052	24 639	9 587	9
861	Business associations.....	355 419	55 929	341 000	53 660	18 173	6
864	Civic, social, and fraternal associations.....	178 514	17 739	170 465	16 939	7 197	10
862, 9	Other membership organizations.....	386 000	41 586	364 256	39 243	14 351	9
873, 4 ex.	Research, testing, and consulting services, except facilities support management services.....	(D)	(D)	(D)	(D)	(D)	(D)
874	Research, development, and testing services.....	(D)	(D)	(D)	(D)	(D)	(D)
873	Management and public relations services, except facilities support management services.....	(D)	(D)	(D)	(D)	(D)	(D)
874 ex.							
874							

¹Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts		Annual payroll			Paid employees for pay period including March 12		
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
70	70 ex. 704	Total, except hospitals.....	4 444	3 381	(D)	849 651	(D)	(D)	330 194	(D)	(D)	27 433
		Hotels, rooming houses, camps, and other lodging places.....	129	104	95 362	58 346	63.4	25 724	16 184	58.9	2 458	2 004
7011	7011	Hotels and motels.....	116	89	92 713	55 841	66.0	25 074	15 652	60.2	2 419	1 978
7011 pt.	7011 pt.	Hotels.....	32	20	61 687	30 428	102.7	18 444	9 841	87.4	1 566	1 164
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more.....	22	11	60 490	29 697	103.7	18 188	9 689	87.7	1 538	1 148
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms.....	10	9	1 197	731	63.7	256	152	68.4	28	16
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts.....	84	69	31 026	25 413	22.1	6 630	5 811	14.1	853	814
7011 pt.	7011 pt.	Motels, tourist courts.....	76	68	24 548	(D)	(D)	5 152	(D)	(D)	653	(D)
7011 pt.	7011 pt.	Motor hotels.....	8	1	6 478	(D)	(D)	1 478	(D)	(D)	200	(D)
702, 3, 4	702, 3	Other lodging places.....	13	(NC)	2 649	(NC)	(X)	650	(NC)	(X)	39	(NC)
702, 4	702	Rooming, boarding, and membership lodgings.....	1	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)	(D)	(NC)
703	703	Camps and recreational vehicle parks.....	12	14	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
72	72, 7352, 7991 pt.	Personnel services.....	567	501	(D)	50 381	(D)	(D)	18 355	(D)	(D)	2 682
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services.....	119	104	29 067	17 353	67.5	11 036	6 634	66.4	993	832
7211	7211	Power laundries, family and commercial*.....	6	7	1 725	3 142	-45.1	854	1 166	-26.8	61	163
7212	7212	Garment pressing, and agents for laundries and drycleaners.....	7	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)	109
7213	7213	Linen supply*.....	2	3	(D)	3 545	(D)	(D)	1 311	(D)	(D)	61
7215	7215	Coin-operated laundries and drycleaning.....	26	20	3 139	1 536	104.4	609	454	34.1	80	61
7216	7216	Drycleaning plants, except rug cleaning*.....	51	53	9 855	7 013	40.5	4 221	2 839	48.7	443	416
7217	7217	Carpet and upholstery cleaning.....	21	14	3 545	1 343	164.0	1 517	608	149.5	135	63
7218	7218	Industrial laundries*.....	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*.....	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
722	722	Photographic studios, portrait.....	23	17	2 878	1 397	106.0	771	268	187.7	80	72
723, 4	723, 4	Beauty and barber shops.....	280	272	26 862	15 298	75.6	13 270	7 342	80.7	1 387	980
723	723	Beauty shops.....	266	248	26 047	14 304	82.1	12 886	6 931	87.4	1 364	921
724	724	Barber shops.....	14	24	815	994	-16.0	264	411	-30.9	23	59
725	725	Shoe repair shops and shoeshine parlors.....	8	7	513	461	11.3	173	151	14.6	14	16
726	726	Funeral service and crematories.....	45	48	13 197	8 560	54.2	3 326	1 950	70.6	191	162
729	729	Miscellaneous personal services.....	92	53	(D)	7 312	(D)	(D)	2 010	(D)	(D)	620
7219 pt.	7352, 7991 pt.											

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts		Annual payroll		Paid employees for pay period including March 12		
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services-----	1 043	605	(D)	171 403	(D)	(D)	80 705	(D)	(D)
731	731	Advertising-----	42	27	30 639	11 754	160.7	10 811	4 526	138.9	427
7311	7311	Advertising agencies-----	34	21	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7312	7312	Outdoor advertising services-----	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7313	7313	Radio, television, publishers' advertising representatives-----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7319	7319	Advertising, n.e.c.-----	4	3	402	103	290.3	87	41	112.2	5
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment end collection agencies-----	21	14	10 370	2 991	246.7	3 595	1 027	250.0	230
7331	7331	Direct mail advertising services-----	9	8	(D)	1 351	(D)	(D)	280	(D)	(D)
7332	7334 pt. 7335, 6	Blueprinting and photocopying services-----	4	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7333		Commercial photography, art, and graphics-----	49	27	16 165	9 076	78.1	4 501	3 163	42.3	174
7339	7334 pt., 7338	Stenographic services; end reproduction services, n.e.c.-----	11	10	1 654	580	185.2	347	178	94.9	33
734	734	Services to dwellings and other buildings-----	170	118	42 082	22 965	83.2	23 056	13 302	73.3	3 511
7341	7349 pt.	Window cleaning-----	5	4	1 409	439	221.0	768	257	198.8	37
7342	7342	Disinfecting and pest control services-----	30	24	6 782	4 329	56.7	2 638	1 766	49.4	175
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.-----	135	90	33 871	18 197	86.1	19 650	11 279	74.2	3 299
736	736, 8744	Personnel supply services-----	80	63	(D)	25 004	(D)	(D)	17 611	(D)	(D)
7361	7361	Employment agencies-----	32	26	7 861	(D)	(D)	4 116	(D)	(D)	283
7362	7363	Help supply services-----	46	36	74 892	20 890	258.5	57 054	15 448	269.3	5 878
7369	8744	Facilities support management services-----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)
737	737	Computer programming, data processing, and other computer related services-----	102	55	66 216	17 033	288.8	27 480	5 898	365.9	973
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design-----	55	22	35 296	4 186	743.2	15 816	1 749	804.3	439
7374	7374, 5, 6	Date processing services-----	26	18	22 169	8 873	149.8	8 182	2 998	172.9	436
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.-----	21	15	8 751	3 974	120.2	3 482	1 151	202.5	98
7391	8731	Commercial physical and biological research-----	5	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7392	8732,	Management, consulting, and public relations services-----	220	130	(D)	24 736	(D)	(D)	10 511	(D)	(D)
7393	8731, 2	Detective agencies and protective services-----	36	27	35 554	18 412	93.1	20 100	10 943	83.7	2 079
7394	735 ex. 7352, 784	Equipment rental and leasing services-----	152	42	(D)	11 530	(D)	(D)	3 011	(D)	1 527
7395	7384	Photofinishing laboratories*-----	17	4	(D)	3 758	(D)	(D)	859	(D)	(D)
7397	8734	Testing laboratories-----	12	5	(D)	(D)	(D)	(D)	(D)	(D)	63
7399 pt.	7389 pt.	Sign painting shops-----	7	3	1 143	72	1 487.5	284	15	1 793.3	18
7399 pt.	7389 pt.	Interior designing-----	13	7	5 187	1 216	326.6	1 871	652	187.0	76
7399 pt.	7389 pt.	Telephone answering services-----	10	10	1 977	1 943	1.7	953	920	3.6	89
7396,	7383,	Other business services, n.e.c.-----	83	49	(D)	17 645	(D)	(D)	7 104	(D)	125
7399 pt.	7389 pt.										450
75	75	Automotive repair, services, and parking-----	389	323	385 643	89 929	328.8	37 541	16 778	123.8	2 202
751	751	Automotive rental and leasing, without drivers-----	24	30	(D)	42 865	(D)	(D)	3 818	(D)	242
752	752	Automobile parking-----	10	19	(D)	1 761	(D)	(D)	376	(D)	52
7523	752 pt.	Parking lots-----	9	16	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7525	752 pt.	Perking structures-----	1	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)
753	753	Automotive repair shops-----	321	253	(D)	42 267	(D)	(D)	11 232	(D)	894
7531	7532 pt.	Top and body repair shops-----	91	74	(D)	12 715	(D)	(D)	3 717	(D)	306
7534	7534	Tire retreading and repair shops-----	2	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7535	7532 pt.	Paint shops-----	11	10	3 355	3 166	6.0	1 184	1 036	14.3	63
7538	7538	General automotive repair shops-----	156	122	(D)	17 898	(D)	(D)	4 111	(D)	339
7538 pt.	7538 pt.	General automotive repair shops, except diesel-----	144	113	(D)	15 742	(D)	(D)	3 676	(D)	313
7538 pt.	7538 pt.	Diesel repair shops-----	12	9	3 949	2 156	83.2	953	435	119.1	63
7539 pt.	7533	Automotive exhaust system repair shops-----	14	6	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7539 pt.	7536	Automotive glass replacement shops-----	8	8	3 017	1 503	100.7	791	297	166.3	44
7539 pt.	7537	Automotive transmission repair shops-----	22	14	(D)	2 148	(D)	(D)	708	(D)	47
7539 pt.	7539 pt.	Radiator repair-----	5	5	(D)	742	(D)	(D)	257	(D)	18
7539 pt.	7539 pt.	Brake, front end, end wheel alignment-----	7	6	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7539 pt.	7539 pt.	Automotive electrical and fuel system services-----	4	3	(D)	616	(D)	(D)	164	(D)	12
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.-----	1	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts		Annual payroll		Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	(\$1,000)	1987 (\$1,000)	1982 (\$1,000)
75	75	Automotive repair, services, and parking—Con.								
754	754	Automotive services, except repair	34	21	6 540	3 036	115.4	2 266	1 352	67.6
7542	7542	Carwashes	21	16	3 350	1 975	69.6	1 154	933	23.7
7549	7549	Automotive services, except repair and carwashes	13	5	3 190	1 061	200.7	1 112	419	165.4
76	76	Miscellaneous repair services	177	162	79 896	49 992	59.8	18 851	12 665	48.8
762	762	Electrical repair shops	53	45	18 727	9 220	103.1	5 403	2 831	90.9
7622	7622	Radio and television repair shops	27	24	4 260	4 063	4.8	1 194	1 125	6.1
7623, 9	7623, 9	Other electrical and electronic repair shops	26	21	14 467	5 157	180.5	4 209	1 706	146.7
7623	7623	Refrigeration and air-conditioning service and repair shops	6	4	5 797	1 562	271.1	1 839	485	279.2
7629	7629	Electrical and electronic repair shops, n.e.c.	20	17	8 670	3 595	141.2	2 370	1 221	94.1
763	763	Watch, clock, and jewelry repair	4	3	633	(D)	(D)	172	(D)	(D)
764	764	Reupholstery and furniture repair	25	27	2 787	1 764	58.0	814	451	80.5
769	769	Miscellaneous repair shops and related services	95	87	57 749	(D)	(D)	12 462	(D)	(D)
7692	7692	Welding repair	13	12	16 691	(D)	(D)	3 072	(D)	726
7694	7694	Armature rewinding shops	10	8	3 007	2 895	3.9	988	965	2.4
7699	7699	Repair shops and related services, n.e.c.	72	67	38 051	24 376	56.1	8 402	6 670	26.0
78, 79	78 ex. 784; 79 ex. 7991 pt; 84	Amusement and recreation services, including motion pictures	204	199	82 483	57 280	44.0	19 720	12 906	52.8
781, 2	781, 2	Motion picture production, distribution, and services	17	5	2 991	501	497.0	841	173	386.1
783	783	Motion picture theaters	18	31	8 415	6 466	30.1	1 108	1 108	—
7832	7832	Motion picture theaters, except drive-in	17	24	(D)	5 856	(D)	(D)	982	(D)
7833	7833	Drive-in motion picture theaters	1	7	(D)	610	(D)	(D)	126	(D)
791	791	Dance studios, schools, and halls	12	10	(D)	612	(D)	(D)	135	(D)
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	6	2 770	1 086	155.1	890	404	120.3
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	3	1 877	(D)	(D)	527	(D)	150
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	3	893	(D)	(D)	363	(D)	27
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	15	12	10 642	6 313	68.6	2 912	1 585	83.7
7932	7999 pt.	Billiard and pool establishments	—	—	—	—	—	—	—	—
7933	793	Bowling centers	15	12	10 642	6 313	68.6	2 912	1 585	83.7
794	794	Commercial sports	27	27	34 204	26 569	28.7	7 428	5 414	37.2
7941	7941	Professional sports clubs and promoters	2	—	(D)	26 569	(X)	(D)	(X)	(D)
7948	7948	Racing, including track operation	25	27	(D)	(D)	(D)	5 414	(D)	—
7992	7992	Public golf courses	4	3	(D)	(D)	(D)	(D)	(D)	(D)
7993	7983	Coin-operated amusement devices	8	12	2 372	3 264	-27.3	444	583	-23.9
7996	7996	Amusement parks	2	2	(D)	(D)	(D)	(D)	(D)	(D)
7997	7997 pt., 7997	Membership gymnasiums, sports and recreation clubs	27	26	(D)	3 776	(D)	(D)	1 261	(D)
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	62	65	8 785	6 919	27.0	2 146	1 712	25.4
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	3	2	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	1	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	58	62	7 796	(D)	(D)	1 917	(D)	287
80 ex. 806	80 ex. 806	Health services, except hospitals	1 091	921	(D)	229 229	(D)	(D)	107 685	(D)
801	801 pt.	Offices of doctors of medicine	564	521	217 526	126 507	71.9	111 375	64 109	73.7
802	802 pt.	Offices of dentists	210	195	67 323	42 356	58.9	29 002	17 974	61.4
803	803	Offices and clinics of doctors of osteopathy	26	21	(D)	3 119	(D)	(D)	1 432	(D)
8041	8041	Offices and clinics of chiropractors	36	18	8 120	2 615	210.5	2 793	794	251.8
8042	8042	Offices and clinics of optometrists	45	33	8 243	3 766	118.9	1 944	892	117.9
805	805	Nursing and personal care facilities	27	25	45 913	24 047	90.9	19 980	11 146	79.3
807	807	Medical and dental laboratories	61	33	21 703	12 698	71.1	9 817	6 196	58.4
8071	8071	Medical laboratories	47	22	(D)	9 602	(D)	(D)	4 630	474
8072	8072	Dental laboratories	14	11	(D)	3 086	(D)	(D)	1 566	244
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	122	75	77 744	14 131	450.2	26 522	5 142	415.8

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts		Annual payroll		Paid employees for pay period including March 12			
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987		
81	81	Legal services -----	251	226	171 539	71 857	138.7	82 107	32 964	149.1	2 352	1 527
823, 4, 9	823, 4, 9	Selected educational services -----	26	20	18 676	8 810	112.0	8 337	4 059	105.4	522	233
823	823	Libraries -----	—	1	—	(D)	(D)	—	(D)	(D)	—	(D)
824	824	Vocational schools -----	10	7	16 618	7 721	115.2	7 338	3 514	108.8	420	179
829	829	Schools and educational services, n.e.c. -----	16	12	2 058	(D)	(D)	999	(D)	(D)	102	(D)
83	83	Social services -----	125	78	28 279	10 827	161.2	11 171	4 513	147.5	1 488	700
835	835	Child day care services -----	103	60	11 985	4 219	184.1	5 261	1 757	199.4	791	326
832, 3, 6, 9	832, 3, 6, 9	Other social services -----	22	18	16 294	6 608	146.6	5 910	2 756	114.4	697	374
891	871	Engineering, architectural, and surveying services -----	178	110	67 520	29 913	125.7	35 365	14 403	145.5	1 450	807
8911 pt.	8711	Engineering services -----	110	63	39 598	18 139	118.3	22 064	10 082	118.8	874	540
8911 pt.	8712	Architectural services -----	40	30	19 161	8 254	8 260	2 395	2 449	352	153	114
8911 pt.	8713	Surveying services -----	28	17	8 761	3 520	148.9	5 041	1 926	161.7	224	114
893	872	Accounting, auditing, and bookkeeping services -----	160	114	45 304	19 812	128.7	20 891	8 418	148.2	1 079	552
892, 9	88	Other services -----	104	(NC)	12 887	(NC)	(X)	4 707	(NC)	(X)	238	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses		Annual payroll		Paid employees for pay period including March 12			
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987		
		Total, except hospitals -----	549	508	249 980	140 387	78.1	113 775	66 516	71.0	10 099	7 936
7011 pt., 7032, 704	7032, 704	Hoteles, campes, and membership lodges -----	6	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)	(D)	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services -----	3	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7391	8731	Commercial physical and biological research -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7392	8732, 874 ex. 8744	Management, consulting, and public relations services -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7397	8734	Tasting laboratories -----	1	—	(D)	—	(X)	(D)	—	(X)	(D)	—
792, 7987, 7999 pt., 84	7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	54	49	63 503	29 374	116.2	25 930	12 461	108.1	1 747	1 190
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	7	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs -----	30	31	19 486	13 994	39.2	8 563	6 392	34.0	636	532
7999 pt., 84	7999 pt., 84	Fairs -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Museums, art galleries, and botanical and zoological gardens -----	16	13	39 585	12 750	210.5	15 851	5 453	190.7	1 021	574
805	805	Selected health services -----	33	21	51 690	21 324	142.4	26 632	11 753	128.0	2 115	1 201
808	8011 pt., 8021 pt., 8092, 3	Nursing and personal care facilities -----	11	7	27 170	12 169	123.3	14 650	6 696	118.8	1 285	811
809	808, 8099	Outpatient care facilities -----	9	10	(D)	4 607	(D)	(D)	2 726	(D)	(D)	185
81	81	Home health care, and health and allied services, n.e.c. -----	13	4	(D)	4 548	(D)	(D)	2 361	(D)	(D)	205
823, 4, 9	823, 4, 9	Legal aid societies and similar legal services -----	5	5	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
		Selected educational services -----	17	24	2 775	14 862	-42.9	1 545	1 260	-41.3	190	1278

See footnotes at end of table.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses		Annual payroll		Paid employees for pay period including March 12			
			1987 (number)	1982 (number)	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987	1987 (\$1,000)	1982 (\$1,000)	Percent change 1982 to 1987		
83	83	Social services.....	209	207	74 992	48 475	54.7	36 918	24 416	51.2	3 879	3 466
835	835	Child day care services	48	53	10 415	6 001	73.6	5 257	3 348	57.0	741	620
832, 3, 6, 9	832, 3, 6, 9	Other social services	161	154	64 577	42 474	52.0	31 661	21 068	50.3	3 138	2 846
861, 2, 4, 9	861, 2, 4, 9	Selected membership organizations	212	186	48 983	31 320	56.4	19 059	12 538	52.0	1 988	1 601
861	861	Business associations	31	32	10 571	5 462	93.5	3 580	2 030	76.4	197	123
864	864	Civic, social, and fraternal associations	142	119	24 206	16 954	42.8	10 284	6 910	48.8	1 429	1 194
862, 9	862, 9	Other membership organizations	39	35	14 206	8 904	59.5	5 195	3 598	44.4	362	284
892	8733	Noncommercial research organizations	10	(NC)	(D)	(NC)	(X)	(D)	(NC)	(X)	(D)	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	
							(D)	(D)
7214	7219 pt.	Diaper service*	-	-	-	-	-	-
7219	7219 pt.	Other laundry services, n.e.c.	3	(D)	(D)	(D)	(D)	(D)
7299	7219 pt.	Miscellaneous personnel services	92	(D)	(D)	(D)	(D)	(D)
	7291	Seamstresses and dressmaking services	-	-	-	-	-	-
	7291	Tax return preparation services	20	2 464	1 119	332	296	
	7352	Medical equipment rental and leasing	3	(D)	(D)	(D)	(D)	
	7291 pt.	Physical fitness centers, except gyms and athletic clubs	30	6 729	1 365	302	187	
	7299	Miscellaneous personal services, n.e.c.	39	3 564	873	139	83	
7321		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	21	10 370	3 595	1 067	230	
	7322	Adjustment and collection services	13	3 902	1 676	404	117	
	7323	Credit reporting services	8	6 468	1 919	663	113	
7332	7334 pt.	Blueprinting and photocopying services	4	(D)	(D)	(D)	(D)	
7333	7335	Commercial photography, art, and graphics	49	16 165	4 501	1 013	174	
	7336	Commercial photography	9	1 246	306	69	26	
	7336	Commercial art and graphic design	40	14 919	4 195	944	148	
7339	7338	Stenographic services; and reproduction services, n.e.c.	11	1 654	347	78	33	
	7334 pt.	Secretarial and court reporting services	10	(D)	(D)	(D)	(D)	
	7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)	
7341	7349 pt.	Window cleaning	5	1 409	768	125	37	
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	135	33 871	19 650	4 103	3 299	
7351	7383	News syndicates	3	(D)	(D)	(D)	(D)	
7372		Computer programming, prepackaged software, and integrated systems design	55	35 296	15 816	3 542	439	
	7371	Computer programming services	37	17 204	10 223	2 422	265	
	7372	Prepackaged software	7	4 538	1 760	351	61	
	7373	Computer integrated systems design	11	13 554	3 827	768	113	
7374		Data processing services	26	22 169	8 182	1 876	436	
	7374	Computer processing and data preparation services	22	17 450	6 297	1 550	383	
	7375	Information retrieval services	1	(D)	(D)	(D)	(D)	
	7376	Computer facilities management services	3	(D)	(D)	(D)	(D)	
7379	7377	Computer rental and leasing, maintenance, and related services	21	8 751	3 482	781	98	
	7378	Computer rental and leasing	5	2 153	729	132	16	
	7379	Computer maintenance and repair	4	2 155	723	191	26	
	7379	Computer related services, n.e.c.	12	4 443	2 030	458	56	
7391	8731	Commercial physical and biological research	5	(D)	(D)	(D)	(D)	
7392		Management, consulting, and public relations services	220	(D)	(D)	(D)	(D)	
	8741	Management services	66	63 750	27 106	6 296	1 087	
	8742	Management consulting services	99	21 182	8 807	2 128	364	
	8743	Public relations services	15	(D)	(D)	(D)	(D)	
	9732	Commercial economic, sociological, and educational research	11	5 283	1 296	378	67	
	8748	Business consulting services, n.e.c.	32	5 154	2 506	547	74	
7393	7381	Detective agencies and protective services	36	35 554	20 100	4 525	2 079	
	7382	Detective, guard, and armored car services	28	(D)	(D)	(D)	(D)	
	7382	Security systems services	8	(D)	(D)	(D)	(D)	

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7394	7353 7841 7359	Equipment rental and leasing services Heavy construction equipment rental and leasing Video tape rental Equipment rental and leasing, n.e.c.	152 20 76 56	(D) (D) 14 019 24 300	(D) (D) 3 023 5 966	(D) 672 1 459	(D) (D) 443 321
7395 7396 7397 7399	7384 7389 pt. 8734 7389 pt.	Photofinishing laboratories* Trading stamp services Testing laboratories Miscellaneous business services, n.e.c.	17 — 12 110	(D) — (D) 57 261	(D) — (D) 26 936	(D) — (D) 6 399	(D) — (D) 1 278
7512	7514 7515	Pessenger car rental and leasing, without drivers Pessenger car rental, without drivers Pessenger car leasing, except finance leasing	12 6 6	(D) 4 463 (D)	(D) 763 (D)	(D) 176 (D)	(D) 39 (D)
7523 7525	7521 pt. 7521 pt.	Parking lots Parking structures	9 1	(D) (D)	(D) (D)	(D) (D)	(D) (D)
7531 7535	7532 pt. 7532 pt.	Top end body repair shops Paint shops	91 11	(D) 3 355	(D) 1 184	(D) 269	(D) 63
7539	7533 7536 7537 7539	Automotive exhaust, glass, transmission, and repair shops, n.e.c. Automotive exhaust system repair shops Automotive glass replacement shops Automotive transmission repair shops Automotive repair shops, n.e.c.	61 14 8 22 17	16 853 (D) 3 017 (D) (D)	4 714 (D) 791 (D) (D)	1 057 (D) 146 (D) (D)	272 (D) 44 (D)
7813 7814 7823 7824	7812 pt. 7812 pt. 7822 pt. 7822 pt.	Motion picture production, except for television Motion picture end tape production for television Motion picture film exchanges Film end tape distribution for television	8 2 — 1	1 669 (D) — (D)	486 (D) — (D)	71 (D) — (D)	19 (D) — (D)
7932	7999 pt.	Billiard end pool establisments	—	—	—	—	—
7997	7991 pt. 7997	Membership gymnasiums, sports and recreation clubs Membership gymnasiums and athletic clubs Membership sports end recreation clubs	27 6 21	(D) (D) 4 823	(D) (D) 1 511	(D) (D) 333	(D) (D) 490
7999	8412 8422 7991 pt. 7999 pt.	Amusement end recreation services, n.e.c. Museums end art galleries Arboreta and botanical or zoological gardens Nonmembership gymnasiums end athletic clubs Amusement end recreation services, n.e.c.	62 — 1 — 61	8 785 — (D) — (D)	2 146 — (D) — (D)	400 — (D) — (D)	318 — (D) — (D)
8011 8021	8011 pt. 8021 pt.	Offices of doctors of medicine Offices of dentists	564 210	217 526 67 323	111 375 29 002	26 767 7 144	2 870 1 390
8049	8043 8049	Offices end clinics of podiatrists and other health practitioners, n.e.c. Offices end clinics of podiatrists Offices end clinics of health practitioners, n.e.c.	68 23 45	13 131 5 933 7 198	5 936 2 663 3 273	1 249 644 605	246 91 155
8059	8052 8059	Nursing and personnel care facilities, except skilled nursing care facilities Intermediate care facilities Nursing end personnel care facilities, n.e.c.	5 2 3	2 175 (D) (D)	1 057 (D) (D)	212 (D) (D)	97 (D) (D)
8081	8011 pt. 8021 pt. 8092 8093	Outpatient care facilities Clinics of doctors of medicine Clinics of dentists Kidney dialysis centers Specialty outpatient facilities, n.e.c.	32 12 — 1 19	56 432 32 731 — (D) (D)	15 769 8 999 — (D) (D)	3 570 2 147 — (D) (D)	841 405 — (D) (D)
8091	8082 8099	Home health care, end health and allied services, n.e.c. Home health care services Health and allied services, n.e.c.	22 14 8	(D) 4 993 (D)	(D) 3 247 (D)	(D) 751 (D)	(D) 366 (D)
8241 8249	8249 pt. 8249 pt.	Correspondence schools Vocational schools, except correspondence end vocational high schools, n.e.c.	2 6	(D) (D)	(D) (D)	(D) (D)	(D) (D)
8911	8711 8712 8713	Engineering, architectural, and surveying services Engineering services Architectural services Surveying services	178 110 40 28	67 520 39 598 19 161 8 761	35 365 22 064 8 260 5 041	7 987 5 063 1 974 950	1 450 874 352 224
8931	8721	Accounting, auditing, and bookkeeping services	160	45 304	20 891	5 420	1 079

Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establish- ments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
7391	8731	Commercial physical and biological research-----	1	(D)	(D)	(D)	(D)
7392	8732	Management, consulting, and public relations services-----	1	(D)	(D)	(D)	(D)
	8741	Commercial economic, sociological, and educational research-----	-	-	-	-	-
	8742	Management services-----	-	-	-	-	-
	8743	Management consulting services-----	1	(D)	(D)	(D)	(D)
	8748	Public relations services-----	-	-	-	-	-
		Business consulting services, n.e.c.-----	-	-	-	-	-
7397	8734	Testing laboratories-----	1	(D)	(D)	(D)	(D)
7997	7991 pt.	Membership gymnasiums, sports and recreation clubs-----	30	19 349	8 563	1 797	636
	7997	Membership gymnasiums and athletic clubs-----	30	19 349	8 563	1 797	636
7999 pt.	7999 pt.	Fairs, and commercial museums, art galleries, and botanical and zoological gardens-----	4	1 462	188	47	15
	8412 pt.	Fairs-----	1	(D)	(D)	(D)	(D)
	8422 pt.	Commercial museums and art galleries-----	2	(D)	(D)	(D)	(D)
		Commercial arboreta and botanical or zoological gardens-----	1	(D)	(D)	(D)	(D)
8059	8052	Nursing and personal care facilities, except skilled nursing care facilities-----	4	(D)	(D)	(D)	(D)
	8059	Intermediate care facilities-----	4	(D)	(D)	(D)	(D)
		Nursing and personal care facilities, n.e.c.-----	-	-	-	-	-
8081	8011 pt.	Outpatient care facilities-----	9	(D)	(D)	(D)	(D)
	8021 pt.	Clinics of doctors of medicine-----	3	(D)	(D)	(D)	(D)
	8092	Clinics of dentists-----	-	-	-	-	-
	8093	Kidney dialysis centers-----	-	-	-	-	-
		Specialty outpatient facilities, n.e.c.-----	6	4 517	3 189	783	140
8091	8082	Home health care, and health and allied services, n.e.c.-----	13	(D)	(D)	(D)	(D)
	8099	Home health care services-----	9	10 769	6 153	1 306	489
		Health and allied services, n.e.c.-----	4	(D)	(D)	(D)	(D)
8241	8249 pt.	Correspondence schools-----	-	-	-	-	-
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.-----	1	(D)	(D)	(D)	(D)
8411	8412 pt.	Noncommercial museums and art galleries-----	12	(D)	(D)	(D)	(D)
8412	8422 pt.	Noncommercial arboreta and botanical or zoological gardens-----	1	(D)	(D)	(D)	(D)
8922	8733	Noncommercial research organizations-----	10	(D)	(D)	(D)	(D)

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

Geographic area	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	Selected kind-of-business or operation groups						
							Individual proprietorships (number)	Partnerships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)			Personal services (SIC 72)	
									Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number
1 Delaware	4 447	2 108 071	766 955	178 178	46 209	1 308	272	129	95 362	534	78 545	731	407 744
2 Kent County	587	181 124	67 077	15 680	4 782	226	47	13	8 988	88	(D)	90	(D)
3 Dover	364	128 759	48 310	11 254	3 312	121	32	7	(D)	54	9 838	59	32 499
4 Milford (part) ▲	32	8 153	2 960	698	189	13	3	-	-	9	(D)	8	1 624
5 Smyrna (part) ▲	42	9 268	3 251	752	317	17	3	3	(D)	10	(D)	5	(D)
6 Balance of county	149	34 944	12 556	2 976	964	75	9	3	(D)	15	1 100	18	2 305
7 New Castle County	3 150	1 769 138	641 801	147 634	37 077	809	170	51	68 286	354	56 151	549	351 218
8 Elsmere	16	4 437	1 614	359	127	4	-	-	-	1	(D)	2	(D)
9 Middletown	25	(D)	(D)	(D)	(D)	15	3	-	-	6	(D)	3	(D)
10 Newark	315	121 595	49 815	11 241	2 847	75	13	6	(D)	38	4 862	40	41 455
11 New Castle	72	66 750	23 088	4 911	1 569	15	3	2	(D)	7	2 002	17	17 008
12 Smyrna (part) ▲	2	(D)	(D)	(D)	(D)	-	-	-	-	-	-	1	(D)
13 Wilmington	967	580 130	265 547	60 519	13 823	242	70	9	28 576	96	21 225	153	121 985
14 Balance of county	1 753	991 385	300 095	70 202	18 561	458	81	34	28 619	206	27 662	333	169 080
15 Sussex County	710	157 809	58 077	12 864	4 350	273	55	65	18 088	92	(D)	92	(D)
16 Laurel	27	2 710	897	210	78	13	2	1	(D)	9	935	1	(D)
17 Milford (part) ▲	66	16 690	7 521	1 804	412	22	3	-	-	3	(D)	7	1 030
18 Saaford	88	25 704	8 354	1 857	745	31	7	1	(D)	13	1 650	9	5 230
19 Balance of county	529	112 705	41 305	8 993	3 117	207	43	63	(D)	67	6 957	75	13 433

Places With 2,500 Inhabitants or More: 1987

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.														
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
389	385 643	177	79 896	310	103 231	1 094	497 255	251	171 539	125	28 279	577	229 014	1
85	16 818	30	(D)	52	(D)	114	45 889	26	11 951	14	1 674	67	(D)	2
37	8 278	12	(D)	32	12 118	85	33 719	24	(D)	9	(D)	41	10 818	3
7	(D)	—	—	1	(D)	7	3 003	—	—	—	—	—	—	4
3	(D)	1	(D)	5	(D)	10	5 290	2	(D)	—	—	3	(D)	5
38	(D)	17	4 396	14	1 908	12	3 877	—	—	5	(D)	23	10 528	6
251	(D)	110	65 183	181	68 978	824	402 042	191	149 859	90	(D)	436	191 886	7
4	1 562	2	(D)	2	(D)	2	(D)	—	—	—	—	3	(D)	8
2	(D)	—	—	1	(D)	6	(D)	2	(D)	2	(D)	2	(D)	9
18	8 517	9	2 626	24	4 909	102	33 100	13	(D)	11	(D)	43	6 198	10
11	10 046	6	(D)	5	946	12	4 325	—	—	5	(D)	7	(D)	11
1	(D)	—	—	—	—	—	—	—	—	—	—	—	—	12
72	25 093	28	8 294	28	5 122	262	160 925	152	142 327	19	4 155	122	50 398	13
143	315 233	65	35 327	121	57 594	440	201 812	24	4 652	53	18 797	259	121 321	14
53	(D)	37	(D)	77	(D)	156	49 324	34	9 729	21	(D)	74	(D)	15
3	(D)	2	(D)	1	(D)	8	302	—	—	1	(D)	1	(D)	16
3	(D)	2	(D)	3	(D)	36	12 208	2	(D)	3	(D)	7	1 510	17
7	(D)	1	(D)	10	4 465	37	11 626	2	(D)	2	(D)	6	748	18
40	(D)	32	5 862	63	13 811	75	24 588	30	9 308	15	(D)	60	13 237	19

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F.]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	DOVER							
	Total	364	128 759	48 310	11 254	3 312	121	32
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	7	(D)	(D)	(D)	(D)	-	5
7011	Hotels and motels	7	(D)	(D)	(D)	(D)	-	5
7011 pt.	Hotels	4	(D)	(D)	(D)	(D)	-	4
7011 pt.	Motels, motor hotels, and tourist courts	3	(D)	(D)	(D)	(D)	-	1
702, 3	Other lodging places	-	-	-	-	-	-	-
72	Personal services	54	9 838	3 719	887	409	22	4
721	Laundry, cleaning, and garment services	14	4 975	1 930	475	184	5	-
7211	Power laundries, family and commercial	1	(D)	(D)	(D)	(D)	1	-
7213	Linen supply	1	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	(D)	2	-
7216	Drycleaning plants, except rug cleaning	7	(D)	(D)	(D)	(D)	-	-
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	-
7218	Industrial laundries	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	-	-
723, 4	Beauty and barber shops	27	2 680	1 261	285	164	13	3
723	Beauty shops	26	(D)	(D)	(D)	(D)	12	3
724	Barber shops	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	2	(D)	(D)	(D)	(D)	-	-
729	Miscellaneous personal services	8	(D)	(D)	(D)	(D)	3	1
73	Business services	59	32 499	12 580	2 770	956	16	4
731	Advertising	1	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	(D)	2	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	2	-
734	Services to dwellings and other buildings	11	(D)	(D)	(D)	(D)	5	1
735	Miscellaneous equipment rental and leasing	8	2 599	489	145	34	1	-
736	Personnel supply services	9	(D)	(D)	(D)	(D)	1	-
737	Computer programming, data processing, and other computer related services	5	(D)	(D)	(D)	(D)	1	-
738	Miscellaneous business services	18	9 895	2 592	637	244	3	3
75	Automotive repair, services, and parking	37	8 278	2 353	517	172	14	-
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	30	(D)	(D)	(D)	(D)	12	-
7532	Top, body, and upholstery repair shops and paint shops	11	(D)	(D)	(D)	(D)	5	-
7538	General automotive repair shops	8	(D)	(D)	(D)	(D)	6	-
7533, 4, 6, 7, 9	Other automotive repair shops	11	(D)	(D)	(D)	(D)	1	-
754	Automotive services, except repair	4	(D)	(D)	(D)	(D)	2	-
76	Miscellaneous repair services	12	(D)	(D)	(D)	(D)	2	2
762	Electrical repair shops	9	(D)	(D)	(D)	(D)	2	-
7622	Radio and television repair shops	5	876	228	53	19	1	-
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	1	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	-	-	-	-	-	-	-
769	Miscellaneous repair shops and related services	3	(D)	(D)	(D)	(D)	-	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	32	12 118	2 358	614	350	4	2
781, 2	Motion picture production, distribution, and services	-	-	-	-	-	-	-
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	9	(D)	(D)	(D)	(D)	1	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	2	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	2	(D)	(D)	(D)	(D)	-	1
16	7 602	1 129	335	185	3	-	-	-
80	Health services	85	33 719	15 578	3 881	761	35	4
801	Offices and clinics of doctors of medicine	44	18 493	9 170	2 381	254	18	3
802	Offices and clinics of dentists	22	(D)	(D)	(D)	(D)	11	1
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	11	2 902	1 058	194	45	5	-
8041	Offices and clinics of chiropractors	1	(D)	(D)	(D)	(D)	1	-
8042	Offices and clinics of optometrists	6	(D)	(D)	(D)	(D)	3	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	4	(D)	(D)	(D)	(D)	1	-
805	Nursing and personal care facilities	3	5 980	2 867	692	280	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	5	(D)	(D)	(D)	(D)	1	-
81	Legal services	24	(D)	(D)	(D)	(D)	5	8
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	-	-

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- hips (number)
	DOVER—Con.							
83	Social services	9	(D)	(D)	(D)	(D)	6	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	41	10 818	2 989	761	170	16	3
871	Engineering, architectural, and surveying services	7	(D)	(D)	(D)	(D)	2	-
872	Accounting, auditing, and bookkeeping services	22	4 781	1 380	346	92	12	3
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	9	(D)	(D)	(D)	(D)	2	-
89	Services, n.e.c.	2	(D)	(D)	(D)	(D)	1	-
	WILMINGTON							
	Total	967	580 130	265 547	60 519	13 823	242	70
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodgng)	9	28 576	9 001	2 027	742	1	-
7011	Hotels and motels	9	28 576	9 001	2 027	742	1	-
7011 pt.	Hotels	5	(D)	(D)	(D)	(D)	1	-
7011 pt.	Motels, motor hotels, and tourist courts	4	(D)	(D)	(D)	(D)	-	-
702, 3	Other lodging places	-	-	-	-	-	-	-
72	Personal services	96	21 225	8 489	1 887	776	30	3
721	Laundry, cleaning, and garment services	25	9 654	3 627	759	258	7	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	6	(D)	(D)	(D)	(D)	1	1
7216	Drycleaning plants, except rug cleaning	11	2 151	761	175	91	3	-
7217	Carpet and upholstery cleaning	5	910	457	112	34	2	-
7218	Industrial laundries*	1	(D)	(D)	(D)	(D)	1	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	-	-
722	Photographic studios, portrait	5	(D)	(D)	(D)	(D)	2	-
723, 4	Beauty and barber shops	46	5 535	2 901	645	240	18	2
723	Beauty shops	43	(D)	(D)	(D)	(D)	16	-
724	Barber shops	3	(D)	(D)	(D)	(D)	2	-
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	10	4 026	1 082	252	68	-	-
729	Miscellaneous personal services	8	(D)	(D)	(D)	(D)	1	-
73	Business services	153	121 985	64 340	14 590	5 705	21	5
731	Advertising	19	19 293	6 688	1 475	250	2	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5	(D)	(D)	(D)	(D)	1	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	30	(D)	(D)	(D)	(D)	4	2
734	Services to dwellings and other buildings	19	7 314	4 395	969	776	5	-
735	Miscellaneous equipment rental and leasing	8	(D)	(D)	(D)	(D)	-	2
736	Personnel supply services	23	39 514	29 374	6 798	3 550	5	-
737	Computer programming, data processing, and other computer related services	14	11 753	5 352	1 185	244	1	-
738	Miscellaneous business services	35	27 746	13 850	3 123	681	3	-
75	Automotive repair, services, and parking	72	25 093	7 376	1 602	429	17	2
751	Automotive rental and leasing, without drivers	6	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	8	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	54	17 610	5 551	1 184	306	16	2
7532	Top, body, and upholstery repair shops and paint shops	21	(D)	(D)	(D)	(D)	7	-
7538	General automotive repair shops	21	(D)	(D)	(D)	(D)	7	1
7533, 4, 6, 7, 9	Other automotive repair shops	12	(D)	(D)	(D)	(D)	2	-
754	Automotive services, except repair	4	(D)	(D)	(D)	(D)	1	-
76	Miscellaneous repair services	28	8 294	2 271	521	103	8	2
762	Electrical repair shops	6	(D)	(D)	(D)	(D)	1	-
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	1	-
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	-	-
763	Watch, clock, and jewelry repair	4	633	172	36	9	2	-
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	3	-
769	Miscellaneous repair shops and related services	15	(D)	(D)	(D)	(D)	2	2
78, 79, 84	Amusement and recreation services, including motion pictures and museums	28	5 122	1 469	335	221	4	2
781, 2	Motion picture production, distribution, and services	3	1 121	313	53	13	-	1
783	Motion picture theaters	1	(D)	(D)	(D)	(D)	-	-
784	Videotape rental	4	739	216	47	24	-	-
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	4	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	-	-	-	-	-	-	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	16	(D)	(D)	(D)	(D)	3	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
WILMINGTON—Con.								
80	Health services	262	160 925	73 699	16 715	2 739	78	13
801	Offices and clinics of doctors of medicine	157	65 313	33 939	7 937	947	45	5
802	Offices and clinics of dentists	45	15 741	7 355	2 008	318	16	3
803	Offices and clinics of doctors of osteopathy	6	(D)	(D)	(D)	(D)	3	-
804	Offices and clinics of other health practitioners	22	(D)	(D)	(D)	(D)	9	1
8041	Offices and clinics of chiropractors	1	(D)	(D)	(D)	(D)	-	-
8042	Offices and clinics of optometrists	6	(D)	(D)	(D)	(D)	2	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.a.c.	15	(D)	(D)	(D)	(D)	7	-
805	Nursing and personal care facilities	4	(D)	(D)	(D)	(D)	1	1
806	Hospitals	2	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	26	22 781	7 364	1 662	351	2	3
81	Legal services	152	142 327	69 031	15 555	1 798	85	33
823, 4, 9	Selected educational services	5	8 965	2 728	690	150	-	-
83	Social services	19	4 155	1 711	366	215	4	-
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	122	50 398	24 667	5 963	886	16	10
871	Engineering, architectural, and surveying services	39	14 295	6 747	1 424	262	3	2
872	Accounting, auditing, and bookkeeping services	25	13 133	6 639	1 843	227	7	4
873 ex.	Research, development, and testing services (except noncommercial research organizations)	5	(D)	(D)	(D)	(D)	2	-
8733	Mangement and public relations services	53	(D)	(D)	(D)	(D)	4	4
89	Services, n.a.c.	21	3 065	765	268	59	-	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		
							Individual proprietorships (number)	Partnerships (number)	
KENT COUNTY									
Total		587	181 124	67 077	15 680	4 782	226	47	
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodgng)	13	8 988	2 119	419	238	1	8	
7011 pt.	Hotels and motels	11	(D)	(D)	(D)	(D)	1	6	
7011 pt.	Hotels	6	7 377	1 790	353	197	-	5	
7011 pt.	Motels, motor hotels, and tourist courts	5	(D)	(D)	(D)	(D)	1	1	
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	-	-	
72	Personal services	88	(D)	(D)	(D)	(D)	43	7	
721	Laundry, cleaning, and garment services	22	5 486	2 079	520	205	8	-	
7211	Power laundries, family and commercial	1	(D)	(D)	(D)	(D)	1	-	
7213	Linen supply*	1	(D)	(D)	(D)	(D)	-	-	
7215	Coin-operated laundries and drycleaning	5	317	65	17	10	5	-	
7216	Drycleaning plants, except rug cleaning	10	(D)	(D)	(D)	(D)	-	-	
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	1	-	
7218	Industrial laundries*	1	(D)	(D)	(D)	(D)	-	-	
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	1	-	
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	-	-	
723, 4	Beauty and barber shops	45	3 736	1 735	396	222	26	5	
723	Beauty shops	42	(D)	(D)	(D)	(D)	23	5	
724	Barber shops	3	(D)	(D)	(D)	(D)	3	-	
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-	
726	Funeral service and crematories	6	1 490	367	92	23	1	1	
729	Miscellaneous personal services	12	(D)	(D)	(D)	(D)	7	1	

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
KENT COUNTY—Con.								
73	Business services	90	(D)	(D)	(D)	(D)	28	5
731	Advertising	1	(D)	(D)	(D)	(D)	1	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	(D)	2	—
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	2	—
734	Services to dwellings and other buildings	24	(D)	(D)	(D)	(D)	12	2
735	Miscellaneous equipment rental and leasing	15	4 399	898	254	64	3	—
736	Personnel supply services	11	6 696	5 006	1 063	346	1	—
737	Computer programming, data processing, and other computer related services	7	(D)	(D)	(D)	(D)	2	—
738	Miscellaneous business services	25	11 215	2 988	730	268	5	3
75	Automotive repair, services, and parking	85	16 818	4 370	961	325	36	5
751	Automotive rental and leasing, without drivers	4	(D)	(D)	(D)	(D)	—	—
752	Automobile parking	—	—	—	—	—	—	—
753	Automotive repair shops	73	(D)	(D)	(D)	(D)	33	4
7522	Top, body, and upholstery repair shops and paint shops	22	(D)	(D)	(D)	(D)	10	—
7538	General automotive repair shops	34	(D)	(D)	(D)	(D)	21	2
7533, 4, 6, 7, 9	Other automotive repair shops	17	(D)	(D)	(D)	(D)	2	1
754	Automotive services, except repair	8	1 229	516	124	62	3	1
76	Miscellaneous repair services	30	(D)	(D)	(D)	(D)	10	2
762	Electrical repair shops	12	3 935	1 028	236	58	3	2
7622	Radio and television repair shops	5	876	228	53	19	1	2
7623, 9	Other electrical and electronic repair shops	7	3 059	800	183	39	2	—
763	Watch, clock, and jewelry repair	—	—	—	—	—	—	—
764	Reupholstery and furniture repair	4	(D)	(D)	(D)	(D)	3	—
769	Miscellaneous repair shops and related services	14	3 565	958	207	63	4	—
78, 79, 84	Amusement and recreation services, including motion pictures and museums	52	(D)	(D)	(D)	(D)	13	5
781, 2	Motion picture production, distribution, and services	—	—	—	—	—	—	—
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	—	—
784	Video tape rental	14	(D)	(D)	(D)	(D)	2	3
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	—	—
793	Bowling centers	3	(D)	(D)	(D)	(D)	—	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	30	10 136	1 890	475	261	11	1
80	Health services	114	45 889	21 498	5 355	1 220	50	5
801	Offices and clinics of doctors of medicine	53	22 707	11 509	2 987	329	23	3
802	Offices and clinics of dentists	28	6 545	2 272	569	151	15	1
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	(D)	—	—
804	Offices and clinics of other health practitioners	16	3 380	1 158	219	56	8	1
8041	Offices and clinics of chiropractors	1	(D)	(D)	(D)	(D)	1	—
8042	Offices and clinics of optometrists	10	(D)	(D)	(D)	(D)	5	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	5	927	553	78	20	2	—
805	Nursing and personal care facilities	9	11 427	5 515	1 319	600	2	—
806	Hospitals	—	—	—	—	—	—	—
807, 8, 9	Other health services	6	(D)	(D)	(D)	(D)	2	—
81	Legal services	26	11 951	6 240	1 312	220	7	8
823, 4, 9	Selected educational services	4	(D)	(D)	(D)	(D)	—	—
83	Social services	14	1 874	851	173	106	9	—
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	87	(D)	(D)	(D)	(D)	28	3
871	Engineering, architecture, and surveying services	16	6 989	3 885	900	164	6	—
872	Accounting, auditing, and bookkeeping services	33	(D)	(D)	(D)	(D)	19	3
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	(D)	(D)	(D)	(D)	—	—
874	Management and public relations services	14	6 752	1 712	475	109	3	—
89	Services, n.a.c.	4	119	27	14	8	1	1

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietors (number)	Partnerships (number)
NEW CASTLE COUNTY								
	Total	3 150	1 789 138	641 801	147 634	37 077	809	170
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	51	68 286	19 878	4 346	1 782	6	5
7011	Hotels and motels	50	(D)	(D)	(D)	(D)	5	5
7011 pt.	Hotels	18	(D)	(D)	(D)	(D)	1	2
7011 pt.	Hotels, 25 guestrooms or more	14	51 043	16 127	3 810	1 336	-	1
7011 pt.	Hotels, less than 25 guestrooms	4	(D)	(D)	(D)	(D)	1	1
7011 pt.	Motels, motor hotels, and tourist courts	32	(D)	(D)	(D)	(D)	4	3
7011 pt.	Motels, tourist courts	27	(D)	(D)	(D)	(D)	4	2
7011 pt.	Motor hotels	5	(D)	(D)	(D)	(D)	-	1
702, 3	Other lodging places	1	(D)	(D)	(D)	(D)	1	-
702	Rooming and boarding houses	1	(D)	(D)	(D)	(D)	1	-
703	Camps and recreational vehicle parks	-	-	-	-	-	-	-
72	Personal services	354	56 151	22 196	4 928	2 090	127	19
721	Laundry, cleaning, and garment services	80	20 536	7 708	1 655	655	24	4
7211	Power laundries, family and commercial	3	(D)	(D)	(D)	(D)	-	1
7213	Linen supply*	1	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	17	2 534	491	118	57	7	1
7216	Drycleaning plants, except rug cleaning	36	7 880	3 330	768	337	7	-
7217	Carpet and upholstery cleaning	14	(D)	(D)	(D)	(D)	4	-
7218	Industrial laundries*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	8	(D)	(D)	(D)	(D)	6	1
7212	Garment pressing, end agents for laundries and drycleaners	5	(D)	(D)	(D)	(D)	4	-
7219	Laundry and garment services, n.e.c.	3	(D)	(D)	(D)	(D)	2	1
7219 pt.	Diaper and other laundry services, n.e.c.*	3	(D)	(D)	(D)	(D)	2	1
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	19	(D)	(D)	(D)	(D)	3	1
723, 4	Beauty and barber shops	188	19 468	9 659	2 209	959	85	12
723	Beauty shops	178	18 867	9 430	2 156	942	78	12
724	Barber shops	10	601	229	53	17	7	-
725	Shoe repair shops and shoeshine parlors	6	(D)	(D)	(D)	(D)	4	-
726	Funeral service and crematories	27	9 336	2 544	551	128	3	2
729	Miscellaneous personal services	34	4 010	1 467	326	268	8	-
7291	Tax return preparation services	9	(D)	(D)	(D)	(D)	3	-
7299	Miscellaneous personal services, n.e.c.	25	(D)	(D)	(D)	(D)	5	-
73	Business services	549	351 218	172 114	39 824	14 011	90	15
731	Advertising	34	(D)	(D)	(D)	(D)	4	-
7311	Advertising agencies	30	(D)	(D)	(D)	(D)	3	-
7312	Outdoor advertising services	2	(D)	(D)	(D)	(D)	-	-
7313	Radio, television, publishers' advertising representatives	1	(D)	(D)	(D)	(D)	-	-
7319	Advertising, n.e.c.	1	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	17	(D)	(D)	(D)	(D)	1	2
7322	Adjustment and collection services	9	(D)	(D)	(D)	(D)	1	1
7323	Credit reporting services	8	6 468	1 919	663	113	-	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	67	(D)	(D)	(D)	(D)	15	3
7331	Direct mail advertising services	8	(D)	(D)	(D)	(D)	2	-
7334	Photocopying and duplicating services	4	(D)	(D)	(D)	(D)	-	-
7334 pt.	Blueprinting and photocopying services	3	(D)	(D)	(D)	(D)	-	-
7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)	-	-
7338	Secretarial and court reporting services	10	(D)	(D)	(D)	(D)	4	1
7335, 6	Commercial photography, art, and graphics	45	15 855	4 421	993	166	9	2
7335	Commercial photography	8	(D)	(D)	(D)	(D)	2	1
7336	Commercial art and graphic design	37	(D)	(D)	(D)	(D)	7	-
734	Services to dwellings and other buildings	113	33 443	17 804	3 787	2 791	40	5
7342	Disinfecting and pest control services	20	5 951	2 381	620	145	4	1
7349	Building cleaning and maintenance services, n.e.c.	93	27 492	15 443	3 167	2 846	36	4
7349 pt.	Window cleaning	4	(D)	(D)	(D)	(D)	-	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	89	(D)	(D)	(D)	(D)	36	4
735	Miscellaneous equipment rental and leasing	52	(D)	(D)	(D)	(D)	4	2
7352	Medical equipment rental and leasing	1	(D)	(D)	(D)	(D)	-	-
7353	Heavy construction equipment rental and leasing	15	(D)	(D)	(D)	(D)	1	1
7359	Equipment rental and leasing, n.e.c.	36	(D)	(D)	(D)	(D)	3	1
736	Personnel supply services	60	73 081	54 074	12 881	5 642	7	-
7361	Employment agencies	26	(D)	(D)	(D)	(D)	8	-
7363	Help supply services	34	(D)	(D)	(D)	(D)	1	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- taries (number)	Partners- hips (number)
NEW CASTLE COUNTY—Con.								
73	Business services—Con.							
737	Computer programming, data processing, and other computer related services	83	53 373	23 530	5 395	847	6	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	46	(D)	(D)	(D)	(D)	5	—
7371	Computer programming services	31	(D)	(D)	(D)	(D)	2	—
7372	Prepackaged software	7	4 538	1 760	351	61	1	—
7373	Computer integrated systems design	8	(D)	(D)	(D)	(D)	2	—
7374, 5, 6	Data processing services	20	(D)	(D)	(D)	(D)	1	1
7374, 5	Computer processing, information retrieval	18	(D)	(D)	(D)	(D)	1	1
7376	Computer facilities management services	2	(D)	(D)	(D)	(D)	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	17	(D)	(D)	(D)	(D)	—	—
7377	Computer rental and leasing	5	2 153	729	132	16	—	—
7378	Computer maintenance and repair	2	(D)	(D)	(D)	(D)	—	—
7379	Computer related services, n.e.c.	10	(D)	(D)	(D)	(D)	—	—
738	Miscellaneous business services	123	85 729	44 492	10 290	3 119	13	2
7381, 2	Detective agencies and protective services	28	(D)	(D)	(D)	(D)	1	—
7381	Detective, guard, and armored car services	22	(D)	(D)	(D)	(D)	1	1
7382	Security systems services	6	(D)	(D)	(D)	(D)	—	—
7383	News syndicates	1	(D)	(D)	(D)	(D)	—	—
7384	Photofinishing laboratories*	13	(D)	(D)	(D)	(D)	3	1
7389	Business services, n.e.c.	81	(D)	(D)	(D)	(D)	9	—
7389 pt.	Sign painting shops	3	(D)	(D)	(D)	(D)	2	—
7389 pt.	Interior designing	8	(D)	(D)	(D)	(D)	3	—
7389 pt.	Telephone answering services	7	(D)	(D)	(D)	(D)	—	—
7389 pt.	Other business services	63	(D)	(D)	(D)	(D)	4	—
75	Automotive repair, services, and parking	251	(D)	(D)	(D)	(D)	86	7
751	Automotive rental and leasing, without drivers	17	(D)	(D)	(D)	(D)	1	—
7513	Truck rental and leasing, without drivers	8	(D)	(D)	(D)	(D)	—	—
7514, 5	Passenger car rental and leasing, without drivers	9	(D)	(D)	(D)	(D)	1	—
7519	Utility trailer and recreational vehicle rental	—	—	—	—	—	—	—
752	Automobile parking	10	(D)	(D)	(D)	(D)	1	—
752 pt.	Parking lots	9	(D)	(D)	(D)	(D)	1	—
752 pt.	Parking structures	1	(D)	(D)	(D)	(D)	—	—
753	Automotive repair shops	202	(D)	(D)	(D)	(D)	79	3
7532	Top, body, and upholstery repair shops and paint shops	62	(D)	(D)	(D)	(D)	22	1
7532 pt.	Top and body repair shops	56	(D)	(D)	(D)	(D)	21	—
7532 pt.	Paint shops	6	(D)	(D)	(D)	(D)	1	—
7538	General automotive repair shops	97	(D)	(D)	(D)	(D)	48	2
7538 pt.	General automotive repair shops, except diesel	89	(D)	(D)	(D)	(D)	45	2
7538 pt.	Diesel repair shops	8	(D)	(D)	(D)	(D)	3	—
7533, 4, 8, 7, 9	Other automotive repair shops	43	(D)	(D)	(D)	(D)	9	—
7533	Automotive exhaust system repair shops	11	(D)	(D)	(D)	(D)	—	—
7534	Tire retreading and repair shops	2	(D)	(D)	(D)	(D)	—	—
7536	Automotive glass replacement shops	6	(D)	(D)	(D)	(D)	1	—
7537	Automotive transmission repair shops	14	(D)	(D)	(D)	(D)	4	—
7539	Automotive repair shops, n.e.c.	10	(D)	(D)	(D)	(D)	4	—
7539 pt.	Radiator repair	4	(D)	(D)	(D)	(D)	1	—
7539 pt.	Brake, front end, and wheel alignment	6	(D)	(D)	(D)	(D)	3	—
7539 pt.	Automotive electrical and fuel system services	—	—	—	—	—	—	—
7539 pt.	Other automotive repair shops, n.e.c.	—	—	—	—	—	—	—
754	Automotive services, except repair	22	5 090	1 691	399	170	5	4
7542	Carwashes	12	(D)	(D)	(D)	(D)	3	1
7549	Automotive services, except repair and carwashes	10	(D)	(D)	(D)	(D)	2	3
78	Miscellaneous repair services	110	65 183	15 134	3 420	803	30	4
762	Electrical repair shops	32	13 794	4 154	972	185	4	1
7622	Radio and television repair shops	17	(D)	(D)	(D)	(D)	2	1
7623, 9	Other electrical and electronic repair shops	15	(D)	(D)	(D)	(D)	2	—
7823	Refrigeration and air-conditioning service and repair shops	4	(D)	(D)	(D)	(D)	1	—
7629	Electrical and electronic repair shops, n.e.c.	11	(D)	(D)	(D)	(D)	1	—
763	Watch, clock, and jewelry repair	4	633	172	36	9	2	—
764	Reupholstery and furniture repair	14	1 923	639	132	46	9	—
769	Miscellaneous repair shops and related services	60	48 833	10 169	2 280	563	15	3
7892	Welding repair	5	(D)	(D)	(D)	(D)	2	—
7694	Armature rewinding shops	5	(D)	(D)	(D)	(D)	—	2
7699	Repair shops and related services, n.e.c.	50	(D)	(D)	(D)	(D)	13	1

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
						Individual proprietorships (number)	Partnerships (number)	
	NEW CASTLE COUNTY—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums	181	68 978	16 726	3 242	2 045	25	8
781, 2	Motion picture production, distribution, and services	13	(D)	(D)	(D)	(D)	2	1
783	Motion picture theaters	12	(D)	(D)	(D)	(D)	—	—
7832	Motion picture theaters, except drive-in	11	(D)	(D)	(D)	(D)	—	—
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	(D)	—	—
784	Video tape rental	45	(D)	(D)	(D)	(D)	5	3
792	Theatrical producers (except motion picture), bands, orchestras, and antartainars	9	(D)	(D)	(D)	(D)	2	—
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	1 877	527	250	150	—	—
7929	Bands, orchestras, actors, and other entertainers and antartainment groups	4	(D)	(D)	(D)	(D)	2	—
793	Bowling centers	9	(D)	(D)	(D)	(D)	—	1
79 ex. 792, 3, 4; 84	Commercial sports and other emusement and recreation services, including museums	93	44 246	11 005	1 751	1 128	16	3
794	Commercial sports	10	(D)	(D)	(D)	(D)	5	1
7941	Professional sports clubs and promoters	1	(D)	(D)	(D)	(D)	5	1
7948	Racing, including track operation	9	(D)	(D)	(D)	(D)	—	—
79 ex. 792, 3, 4; 84	Other emusement and recreation services, including musaums	83	(D)	(D)	(D)	(D)	11	2
791	Dance studios, schools, end halls	10	(D)	(D)	(D)	(D)	3	—
7991	Physical fitness facilities	26	(D)	(D)	(D)	(D)	3	1
7992	Public golf courses	2	(D)	(D)	(D)	(D)	—	—
7993	Car-operated emusement davices	3	(D)	(D)	(D)	(D)	—	—
7996	Amusement parks	—	—	—	—	—	—	—
7997	Membership sports and recreation clubs	10	2 648	807	204	415	1	1
7999, 84	Amusement and recreation services, including musaums, n.a.c.	32	5 337	1 336	286	226	4	—
7999 pt.	Concession operators of amusement devices and ridas	2	(D)	(D)	(D)	(D)	—	—
7999 pt.	Carnivals, circuses, end fairs	—	—	—	—	—	—	—
7999 pt.	Billiard and pool astablments	—	—	—	—	—	—	—
7999 pt., 84	Other recreation and amusaments, including museums	30	(D)	(D)	(D)	(D)	4	—
80	Health services	824	402 042	180 512	42 091	7 033	258	44
801	Officas and clinics of doctors of medicine	417	200 591	96 396	22 848	2 512	129	17
801 pt.	Offices of doctors of medicina	408	(D)	(D)	(D)	(D)	129	17
801 pt.	Clinics of doctors of medicine	9	(D)	(D)	(D)	(D)	—	—
802	Officas and clinics of dentists	164	55 519	24 188	5 926	1 130	67	11
802 pt.	Offices of dentists	164	55 519	24 188	5 926	1 130	67	11
802 pt.	Clinics of dentists	—	—	—	—	—	—	—
803	Offices end clinics of doctors of osteopathy	20	(D)	(D)	(D)	(D)	11	—
804	Offices and clinics of other health practitioners	115	23 243	8 758	1 931	434	41	7
8041	Offices and clinics of chiropractors	28	(D)	(D)	(D)	(D)	10	1
8042	Offices and clinics of optomantists	28	(D)	(D)	(D)	(D)	15	2
8043, 9	Offices end clinics of podiatrists and other health practitioners, n.e.c.	59	11 765	5 267	1 140	216	16	4
8043	Offices and clinics of podiatrists	18	(D)	(D)	(D)	(D)	7	2
8049	Offices end clinics of health practitioners, n.e.c.	41	(D)	(D)	(D)	(D)	9	2
805	Nursing and personal care facilities	11	21 294	8 529	1 896	891	1	1
8051	Skilled nursing care facilities	8	(D)	(D)	(D)	(D)	—	—
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	3	(D)	(D)	(D)	(D)	1	—
8052	Intermediate care facilities	1	(D)	(D)	(D)	(D)	1	—
8059	Nursing end personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)	1	—
806	Hospitals	3	(D)	(D)	(D)	(D)	—	—
8062	General medical end surgical hospitals	—	—	—	—	—	—	—
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)	—	—
8069	Spacialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)	—	—
807, 8, 9	Other health services	94	(D)	(D)	(D)	(D)	9	8
807	Medical end dental laboratories	55	(D)	(D)	(D)	(D)	5	5
8071	Medical laboratories	43	16 977	7 413	2 163	330	2	5
8072	Dental laboratories	12	(D)	(D)	(D)	(D)	3	—
808	Home health care services	12	(D)	(D)	(D)	(D)	2	—
809	Miscellaneous health end allied services, n.e.c.	27	(D)	(D)	(D)	(D)	2	3
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	—	—
8093	Specialty outpatient facilities, n.e.c.	18	(D)	(D)	(D)	(D)	1	2
8099	Heelth end allied services, n.e.c.	8	(D)	(D)	(D)	(D)	1	1
81	Legal services	191	149 859	71 826	16 174	1 937	84	40
823, 4, 9	Selected educational services	20	(D)	(D)	(D)	(D)	—	—
823	Libraries	—	—	—	—	—	—	—
824	Vocational schools	8	(D)	(D)	(D)	(D)	—	—
829	Schools and educational services, n.a.c.	12	(D)	(D)	(D)	(D)	—	—
83	Social services	90	(D)	(D)	(D)	(D)	25	3
835	Child day care services	73	9 230	4 094	888	596	22	2
832, 3, 6, 9	Other social services	17	(D)	(D)	(D)	(D)	3	1

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							Individual proprie- taryships (number)	Partners- hips (number)
NEW CASTLE COUNTY—Con.								
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	436	191 886	90 235	21 261	3 700	73	21
871	Engineering, architectural, and surveying services	138	56 151	29 130	6 598	1 160	14	3
8711	Engineering services	100	35 683	19 815	4 556	788	9	1
8712	Architectural services	28	(D)	(D)	(D)	(D)	3	2
8713	Surveying services	10	(D)	(D)	(D)	(D)	2	-
872	Accounting, auditing, and bookkeeping services	99	(D)	(D)	(D)	(D)	39	11
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	23	(D)	(D)	(D)	(D)	2	1
8731	Commercial physical and biological research	5	(D)	(D)	(D)	(D)	1	1
8732	Commercial economic, sociological, and educational research	9	(D)	(D)	(D)	(D)	1	-
8734	Testing laboratories	9	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	176	81 942	36 042	8 443	1 474	18	6
8741	Management services	52	(D)	(D)	(D)	(D)	4	-
8742	Management consulting services	81	(D)	(D)	(D)	(D)	9	1
8743	Public relations services	13	(D)	(D)	(D)	(D)	1	-
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	-	-
8748	Business consulting services, n.e.c.	29	(D)	(D)	(D)	(D)	4	-
89	Services, n.e.c.	93	12 455	4 584	1 045	220	5	4
SUSSEX COUNTY								
	Total	710	157 809	58 077	12 864	4 350	273	55
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	65	18 088	3 727	477	438	21	12
7011	Hotels and motels	55	(D)	(D)	(D)	(D)	18	12
7011 pt.	Hotels	8	2 684	458	49	23	1	3
7011 pt.	Motels, motor hotels, and tourist courts	47	(D)	(D)	(D)	(D)	17	9
702, 3	Other lodging places	10	(D)	(D)	(D)	(D)	3	-
72	Personnel services	92	(D)	(D)	(D)	(D)	45	4
721	Laundry, cleaning, and garment services	17	3 035	1 249	283	133	5	1
7211	Power laundries, family and commercial	2	(D)	(D)	(D)	(D)	-	-
7213	Linear supply	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	4	288	53	15	13	2	1
7216	Drycleaning plants, except rug cleaning	5	(D)	(D)	(D)	(D)	2	-
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	(D)	1	-
7218	Industrial laundries	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	2	-
723, 4	Beauty and barber shops	47	3 658	1 876	411	206	30	3
723	Beauty shops	46	(D)	(D)	(D)	(D)	29	3
724	Barber shops	1	(D)	(D)	(D)	(D)	1	-
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	-
726	Funeral service and crematories	12	2 371	415	93	40	3	-
729	Miscellaneous personal services	13	(D)	(D)	(D)	(D)	4	-
73	Business services	92	(D)	(D)	(D)	(D)	32	4
731	Advertising	7	(D)	(D)	(D)	(D)	2	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	2	(D)	(D)	(D)	(D)	-	-
734	Services to dwellings and other buildings	33	(D)	(D)	(D)	(D)	21	-
735	Miscellaneous equipment rental and leasing	12	(D)	(D)	(D)	(D)	1	2
736	Personnel supply services	7	2 976	2 090	440	173	-	-
737	Computer programming, data processing, and other computer related services	12	(D)	(D)	(D)	(D)	-	-
738	Miscellaneous business services	18	3 243	1 431	327	131	8	2
75	Automotive repair, service, and parking	53	(D)	(D)	(D)	(D)	25	4
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	-	1
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	46	(D)	(D)	(D)	(D)	24	1
7532	Top, body, and upholstery repair shops and paint shops	18	(D)	(D)	(D)	(D)	9	-
7538	General automotive repair shops	25	(D)	(D)	(D)	(D)	14	1
7533, 4, 6, 7, 9	Other automotive repair shops	3	(D)	(D)	(D)	(D)	1	-
754	Automotive services, except repair	4	221	59	15	14	1	2
78	Miscellaneous repair services	37	(D)	(D)	(D)	(D)	18	2
762	Electrical repair shops	9	998	221	49	18	3	1
7622	Radio and television repair shops	5	(D)	(D)	(D)	(D)	3	1
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	-	-
763	Watch, clock, and jewelry repair	7	(D)	(D)	(D)	(D)	4	-
764	Reupholstery and furniture repair	-	-	-	-	-	-	-
769	Miscellaneous repair shops and related services	21	5 351	1 335	347	100	11	-

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by A, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	SUSSEX COUNTY—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums	77	(D)	(D)	(D)	(D)	30	9
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	2	1
783	Motion picture theaters	3	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	17	5 087	746	162	137	8	5
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	3	(D)	(D)	(D)	(D)	2	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	49	10 012	2 439	425	191	17	3
80	Health services	156	49 324	22 257	5 317	1 214	62	3
801	Offices and clinics of doctors of medicine	106	26 959	12 469	3 079	434	42	2
802	Offices and clinics of dentists	18	5 259	2 542	649	109	7	-
803	Offices and clinics of doctors of osteopathy	4	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	18	2 871	757	168	61	11	1
8041	Offices and clinics of chiropractors	7	1 036	359	72	28	3	1
8042	Offices and clinics of optometrists	7	1 396	282	65	23	5	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	4	439	116	31	10	3	-
805	Nursing and personal care facilities	7	13 192	5 936	1 290	584	1	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	3	(D)	(D)	(D)	(D)	-	-
81	Legal services	34	9 729	4 241	961	195	12	7
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	(D)	-	-
83	Social services	21	(D)	(D)	(D)	(D)	11	1
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	74	(D)	(D)	(D)	(D)	17	9
871	Engineering, architectural, and surveying services	24	4 380	2 350	489	126	7	-
872	Accounting, auditing, and bookkeeping services	28	(D)	(D)	(D)	(D)	7	9
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services	21	4 040	2 000	386	62	3	-
89	Services, n.e.c.	7	313	96	25	10	-	-

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA							
	Total	39 922	21 996 024	8 370 113	1 969 591	443 195	13 259	2 968
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	508	782 526	207 975	45 794	18 574	68	80
7011	Hotels and motels	418	757 354	202 285	44 641	17 972	47	74
7011 pt.	Hotels	177	623 500	171 952	37 466	14 500	15	41
7011 pt.	Hotels, 25 guestrooms or more	614 900	170 320	37 228	14 352	7	36	
7011 pt.	Hotels, less than 25 guestrooms	42	8 600	1 632	238	148	8	5
7011 pt.	Motels, motor hotels, and tourist courts	241	133 854	30 333	7 175	3 472	32	33
7011 pt.	Motels, tourist courts	202	82 004	17 588	3 969	1 932	30	24
7011 pt.	Motor hotels	39	51 850	12 745	3 206	1 540	2	9
702, 3	Other lodging places	90	25 172	5 690	1 153	602	21	6
702	Rooming and boarding houses	37	10 709	2 544	685	363	12	2
703	Camps and recreational vehicle parks	53	14 463	3 146	468	239	9	4
7032	Sporting and recreational camps	25	8 844	1 843	288	172	4	-
7033	Recreational vehicle parks and campsites	28	5 619	1 303	180	67	5	4

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.							
72	Personal services	4 472	768 993	267 811	62 187	26 490	2 225	318
721	Laundry, cleaning, and garment services	1 081	296 017	103 424	24 004	8 743	487	77
7211	Power laundries, family and commercial*	34	(D)	(D)	(D)	(D)	8	3
7213	Linen supply*	23	28 273	10 605	2 445	689	2	-
7215	Coin-operated laundries and drycleaning	213	(D)	(D)	(D)	(D)	80	27
7215 pt.	Coin-operated laundries and drycleaning stores	201	22 245	4 870	1 126	743	76	26
7216	Coin-operated laundry machine routes	12	(D)	(D)	(D)	(D)	4	1
7217	Drycleaning plants, except rug cleaning*	529	(D)	(D)	(D)	(D)	236	30
7218	Carpet and upholstery cleaning	94	20 403	7 465	1 536	629	48	6
7218	Industrial laundries*	27	(D)	(D)	(D)	(D)	5	1
7212, 9	Other laundry, cleaning, and garment services*	161	16 363	4 445	1 084	497	108	10
7212	Garment pressing, and agents for laundries and drycleaners	102	8 600	1 799	417	248	67	6
7219	Laundry and garment services, n.e.c.*	59	7 763	2 646	667	249	41	4
7219 pt.	Diaper and other laundry services, n.e.c.*	57	(D)	(D)	(D)	(D)	39	4
7219 pt.	Diaper service*	2	(D)	(D)	(D)	(D)	-	-
7219 pt.	Other laundry services, n.e.c.	55	(D)	(D)	(D)	(D)	39	4
7219 pt.	Seamstresses and dressmaking services	2	(D)	(D)	(D)	(D)	2	-
722	Photographic studios, portrait	194	(D)	(D)	(D)	(D)	58	14
723, 4	Beauty and barber shops	2 412	229 198	100 112	23 234	11 099	1 448	189
723	Beauty shops	2 178	216 010	94 653	21 931	10 541	1 251	175
724	Barber shops	234	13 188	5 459	1 303	558	197	14
725	Shoe repair shops and shoeshine parlors	76	(D)	(D)	(D)	(D)	58	4
726	Funeral service and crematories	340	115 749	25 984	5 965	1 333	82	16
729	Miscellaneous personal services	369	81 299	26 629	6 608	4 158	92	18
7291	Tax return preparation services	92	15 227	6 160	1 961	1 800	32	5
7299	Miscellaneous personal services, n.e.c.	277	66 072	20 469	4 647	2 358	60	13
7299 pt.	Health-related personnel services	60	5 410	1 744	385	269	9	2
7299 pt.	Other personal services, n.e.c.	217	60 662	18 725	4 262	2 089	51	11
73	Business services	6 617	5 451 300	2 177 195	514 945	148 507	1 327	255
731	Advertising	482	(D)	(D)	(D)	(D)	61	17
7311	Advertising agencies	348	229 975	96 543	23 426	3 309	47	14
7312	Outdoor advertising services	26	37 210	8 314	1 884	309	4	1
7313	Radio, television, publishers' advertising representatives	61	(D)	(D)	(D)	(D)	3	2
7319	Advertising, n.e.c.	47	24 200	5 312	1 209	442	7	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	155	(D)	(D)	(D)	(D)	16	12
7322	Adjustment and collection services	117	65 785	27 308	6 055	1 548	14	8
7323	Credit reporting services	38	(D)	(D)	(D)	(D)	2	4
7323 pt.	Mercantile reporting services	6	(D)	(D)	(D)	(D)	-	-
7323 pt.	Consumer credit reporting services	32	42 530	13 444	3 252	806	2	4
733	Mailing, reproduction, commercial art and photography, and stenographic services	718	(D)	(D)	(D)	(D)	206	31
7331	Direct mail advertising services	125	(D)	(D)	(D)	(D)	17	2
7334	Photocopying and duplicating services	93	37 411	11 422	2 740	665	28	6
7334 pt.	Blueprinting and photocopying services	81	(D)	(D)	(D)	(D)	25	5
7334 pt.	Duplicating services, except printing	12	(D)	(D)	(D)	(D)	3	1
7338	Secretarial and court reporting services	112	(D)	(D)	(D)	(D)	45	10
7335, 6	Commercial photography, art, and graphics	388	(D)	(D)	(D)	(D)	116	13
7335	Commercial photography	100	(D)	(D)	(D)	(D)	37	2
7336	Commercial art and graphic design	288	(D)	(D)	(D)	(D)	79	11
7336 pt.	Commercial art	83	(D)	(D)	(D)	(D)	27	2
7336 pt.	Graphic arts and related design	205	86 536	28 115	6 256	1 135	52	9
734	Services to dwellings and other buildings	1 301	748 330	286 736	64 639	30 846	526	58
7342	Disinfecting and pest control services	242	67 100	27 308	6 018	1 622	48	4
7349	Building cleaning and maintenance services, n.e.c.	1 059	681 230	259 428	58 621	29 224	478	54
7349 pt.	Window cleaning	36	(D)	(D)	(D)	(D)	17	1
7349 pt.	Other building cleaning and maintenance services, n.e.c.	1 023	(D)	(D)	(D)	(D)	461	53
735	Miscellaneous equipment rental and leasing	502	422 434	107 624	25 584	5 355	52	30
7352	Medical equipment rental and leasing	67	(D)	(D)	(D)	(D)	4	4
7353	Heavy construction equipment rental and leasing	121	93 341	30 327	7 160	1 371	17	5
7353 pt.	Leasing and rental of heavy construction equipment without operators	60	50 666	15 838	3 981	726	6	4
7353 pt.	Rental of heavy construction equipment with operators	61	42 675	14 489	3 179	645	11	1
7359	Equipment rental and leasing, n.e.c.	314	(D)	(D)	(D)	(D)	31	21
7359 pt.	Equipment rental	246	203 977	47 102	10 689	2 482	25	15
7359 pt.	Equipment leasing, except finance leasing	68	(D)	(D)	(D)	(D)	6	6
736	Personnel supply services	711	611 765	416 875	94 538	43 084	75	20
7361	Employment agencies	368	(D)	(D)	(D)	(D)	53	12
7363	Help supply services	343	(D)	(D)	(D)	(D)	22	8
7363 pt.	Temporary help supply	317	465 872	333 388	74 128	37 505	20	8
7363 pt.	Help supply, except temporary	26	(D)	(D)	(D)	(D)	2	-

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- hips (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.							
73	Business services—Con.							
737	Computer programming, data processing, and other computer related services	1 210	1 702 938	624 056	158 999	21 450	95	21
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	634	802 700	337 133	85 721	9 709	58	7
7371	Computer programming services	443	450 893	227 156	58 657	6 476	44	6
7372	Prepackaged software	81	92 655	33 870	8 306	1 036	7	-
7373	Computer integrated systems design	110	259 152	76 107	18 758	2 197	7	1
7374, 5, 8	Data processing services	270	524 435	182 526	46 364	8 109	13	6
7374, 5	Computer processing, information retrieval	251	465 428	145 090	36 416	6 901	13	6
7374	Computer processing and data preparation and processing services	236	443 902	138 830	34 875	6 663	13	6
7375	Information retrieval services	15	21 526	6 260	1 541	238	-	-
7376	Computer facilities management services	19	59 007	37 436	9 948	1 208	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	306	375 803	104 397	26 914	3 632	24	8
7377	Computer rental and leasing	39	105 476	23 040	7 622	894	3	4
7378	Computer maintenance and repair	99	119 221	34 196	8 440	1 337	11	-
7379	Computer related services, n.a.c.	168	151 106	47 161	10 852	1 401	10	4
738	Miscellaneous business services	1 538	1 059 518	429 414	99 275	33 424	296	66
7381, 2	Detactive agencies and protective services	294	280 047	158 928	36 319	15 775	33	6
7381	Defective, guard, and armored car services	214	(D)	(D)	(D)	(D)	26	5
7381 pt.	Defective agencies and guard services	205	161 382	112 250	25 292	13 346	26	5
7381 pt.	Armed car services	9	(D)	(D)	(D)	(D)	-	-
7382	Security systems services	80	(D)	(D)	(D)	(D)	7	1
7383	News syndicates	18	10 913	3 438	839	147	5	-
7384	Photofinishing laboratories	125	109 065	32 904	7 639	2 674	23	7
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	99	(D)	(D)	(D)	(D)	18	6
7384 pt.	One-hour (mini) photofinishing labs	26	(D)	(D)	(D)	(D)	5	1
7388	Business services, n.e.c.	1 101	659 493	234 144	54 478	14 828	235	53
7388 pt.	Sign painting shops	45	(D)	(D)	(D)	(D)	3	3
7388 pt.	Interior designing	137	(D)	(D)	(D)	(D)	45	3
7388 pt.	Telaphona answering services	91	(D)	(D)	(D)	(D)	26	8
7388 pt.	Other business services	828	581 051	208 124	48 701	12 934	137	39
7389 pt.	Water softening services	34	12 727	4 386	934	173	4	2
7389 pt.	Packaging and labeling services	55	103 287	37 376	8 070	2 426	4	2
7389 pt.	Trading stamp services	-	-	-	-	-	-	-
7388 pt.	Miscellaneous business services, n.e.c.	739	465 037	166 362	39 697	10 335	129	35
75	Automotive repair, services, and parking	3 781	1 669 742	335 693	77 628	21 233	1 386	218
751	Automotive rental and leasing, without drivers	291	(D)	(D)	(D)	(D)	12	10
7513	Truck rental and leasing, without drivers	123	177 852	32 421	7 652	1 421	3	3
7513 pt.	Truck rental, without drivers	57	63 569	11 975	2 716	626	2	1
7513 pt.	Truck leasing, except finance leasing	66	114 283	20 446	4 936	795	-	2
7514, 5	Passenger car rental and leasing, without drivers	158	(D)	(D)	(D)	(D)	7	6
7514	Passenger car rental, without drivers	107	126 212	19 213	4 728	1 173	6	4
7515	Passenger car leasing, except finance leasing	51	(D)	(D)	(D)	(D)	1	2
7519	Utility trailer and recreational vehicle rental	10	8 460	2 305	344	92	2	1
752	Automobile parking	166	86 523	19 229	4 563	1 899	7	1
752 pt.	Parking lots	112	32 638	7 592	1 812	774	5	1
752 pt.	Parking structures	54	53 885	11 637	2 751	1 125	2	-
753	Automotive repair shops	2 966	(D)	(D)	(D)	(D)	1 257	178
7532	Top, body, and upholstery repair shops and paint shops	953	342 210	98 336	22 657	5 605	385	62
7532 pt.	Top end body repair shops	898	320 636	91 665	21 110	5 114	369	62
7532 pt.	Paint shops	55	21 574	6 671	1 547	491	16	-
7538	General automotive repair shops	1 448	322 433	79 890	17 867	4 988	715	97
7538 pt.	General automotive repair shops, except diesel	1 358	293 019	71 554	15 883	4 518	686	93
7538 pt.	Diesel repair shops	90	29 414	8 336	1 984	470	29	4
7533, 4, 6, 7, 9	Other automotive repair shops	565	(D)	(D)	(D)	(D)	157	19
7533	Automotive exhaust system repair shops	113	42 655	10 681	2 320	573	9	1
7534	Tire retreading and repair shops	31	19 778	4 163	926	251	10	-
7536	Automotive glass replacement shops	76	22 959	6 292	1 358	354	26	4
7537	Automotive transmission repair shops	172	(D)	(D)	(D)	(D)	51	3
7539	Automotive repair shops, n.a.c.	173	(D)	(D)	(D)	(D)	61	11
7539 pt.	Radiator repair	52	13 120	3 009	693	198	22	-
7539 pt.	Breke, front end, and wheel alignment	57	16 890	5 258	1 203	308	17	2
7539 pt.	Automotive electrical and fuel system services	44	7 585	2 333	515	147	15	4
7539 pt.	Carburetor repair shops	5	516	161	40	12	4	-
7539 pt.	Automotive electrical repair shops	39	7 069	2 172	475	135	11	4
7539 pt.	Other automotive repair shops, n.e.c.	20	(D)	(D)	(D)	(D)	7	3
754	Automotive services, except repair	358	(D)	(D)	(D)	(D)	110	29
7542	Carwashes	216	(D)	(D)	(D)	(D)	63	18
7549	Automotive services, except repair and carwashes	142	35 695	9 625	2 643	1 049	47	11
7549 pt.	Lube shops	32	14 464	4 097	1 327	595	2	7
7549 pt.	Other automotive services, n.e.c.	110	21 231	5 528	1 316	454	45	4

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.								
78	Miscellaneous repair services	1 458	615 828	195 836	44 685	9 500	505	69
762	Electrical repair shops	422	214 062	70 769	16 827	3 265	125	16
7622	Radio and television repair shops	161	51 512	16 894	4 180	890	56	9
7623, 9	Other electrical and electronic repair shops	261	162 550	53 875	12 647	2 375	69	7
7623	Refrigeration and air-conditioning service and repair shops	86	38 924	12 638	2 872	534	26	1
7629	Electrical and electronic repair shops, n.e.c.	175	123 626	41 237	9 775	1 841	43	6
763	Watch, clock, and jewelry repair	56	(D)	(D)	(D)	(D)	30	3
764	Reupholstery and furniture repair	163	(D)	(D)	(D)	(D)	103	10
769	Miscellaneous repair shops and related services	817	375 762	117 377	26 057	5 628	247	40
7692	Welding repair	94	(D)	(D)	(D)	(D)	35	3
7694	Armature rewinding shops	59	51 726	19 960	4 712	704	7	4
7699	Repair shops and related services, n.e.c.	684	(D)	(D)	(D)	(D)	205	33
7699 pt.	Farm machinery and equipment repair shops	19	(D)	(D)	(D)	(D)	9	-
7699 pt.	Lawnmower and other small engine repair	50	(D)	(D)	(D)	(D)	25	4
7699 pt.	Sewer and septic tank cleaning services	44	24 048	8 208	1 914	432	19	1
7699 pt.	Other repair and related services, n.e.c.	551	(D)	(D)	(D)	(D)	152	28
78, 79, 84	Amusement and recreation services, including motion picturea and museums	1 927	1 032 813	260 130	58 133	20 038	365	125
781, 2	Motion picture production, distribution, and services	164	182 634	35 706	7 709	1 147	26	11
7812 pt.	Motion picture production, except for television	62	33 908	9 171	1 996	352	13	4
7812 pt.	Motion picture and tape production for television	37	39 054	11 124	2 346	277	1	1
7819	Services allied to motion picture production	40	41 650	8 120	1 698	320	8	5
7822 pt.	Motion picture film exchanges	22	(D)	(D)	(D)	(D)	4	-
7822 pt.	Film and tape distribution for television	3	(D)	(D)	(D)	(D)	-	1
7829	Services allied to motion picture distribution	-	-	-	-	-	-	-
783	Motion picture theaters	146	78 758	11 060	2 690	1 887	4	1
7832	Motion picture theaters, except drive-in	134	(D)	(D)	(D)	(D)	3	1
7833	Drive-in motion picture theaters	12	(D)	(D)	(D)	(D)	1	-
784	Video tape rental	386	97 809	19 713	4 256	2 348	108	40
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	123	(D)	(D)	(D)	(D)	27	6
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	57	(D)	(D)	(D)	(D)	11	2
7922 pt.	Producers of live theatrical productions	22	8 266	2 310	523	328	2	-
7922 pt.	Producers of radio and television shows, except tape	3	(D)	(D)	(D)	(D)	-	-
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	16	3 656	908	206	150	5	-
7922 pt.	Other theatrical services	16	(D)	(D)	(D)	(D)	4	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	66	(D)	(D)	(D)	(D)	16	4
7929 pt.	Dance groups and artists	4	(D)	(D)	(D)	(D)	1	1
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	-	-	-	-	-	-	-
7929 pt.	Other music and entertainment presentations	62	47 409	7 734	1 824	592	15	3
7929 pt.	Other music groups and artists	36	12 954	3 819	989	203	8	1
7929 pt.	Other entertainers and entertainment groups	26	34 455	3 915	835	389	7	2
793	Bowling centers	95	(D)	(D)	(D)	(D)	6	8
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	1 013	544 898	166 331	37 024	11 720	194	59
784	Commercial sports	69	237 265	83 828	20 238	2 583	29	6
7941	Professional sports clubs and promoters	11	113 761	52 705	14 382	1 044	1	2
7941 pt.	Baseball clubs	1	(D)	(D)	(D)	(D)	-	1
7941 pt.	Football clubs	1	(D)	(D)	(D)	(D)	-	-
7941 pt.	Other professional sports clubs	2	(D)	(D)	(D)	(D)	-	1
7941 pt.	Managers and promoters	7	(D)	(D)	(D)	(D)	1	-
7948	Racing, including track operation	58	123 504	31 123	5 856	1 539	28	4
7948 pt.	Auto racetrack operation	6	2 888	191	40	9	-	1
7948 pt.	Horse racetrack operation	4	(D)	(D)	(D)	(D)	-	-
7948 pt.	Dog racetrack operation	-	-	-	-	-	-	-
7948 pt.	Racing stables and racing, n.e.c.	48	(D)	(D)	(D)	(D)	28	3
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	944	307 633	82 503	16 786	9 137	165	53
7991	Dance studios, schools, and halls	87	9 235	2 430	635	383	40	6
7991 pt.	Physical fitness facilities	211	(D)	(D)	(D)	(D)	22	6
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	188	(D)	(D)	(D)	(D)	22	5
7991 pt.	Membership gymnasiums and athletic clubs	20	4 649	1 656	348	195	-	1
7991 pt.	Nonmembership gymnasiums and athletic clubs	3	725	144	30	32	-	-
7992	Public golf courses	45	16 556	4 443	681	365	6	3
7993	Coin-operated amusement devices	83	38 247	8 642	1 737	645	7	8
7998	Amusement parks	11	14 745	3 139	415	81	2	1
7997	Membership sports and recreation clubs	196	(D)	(D)	(D)	(D)	28	15

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- hips (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.							
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.							
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums—Con.							
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums—Con.							
7999, 84	Amusement and recreation services, including museums, n.a.c.	311	(D)	(D)	(D)	(D)	60	14
7999 pt.	Concession operators of amusement devices and rides	20	(D)	(D)	(D)	(D)	6	2
7999 pt.	Carnivals, circuses, and fairs	6	3 520	567	34	27	1	-
7999 pt.	Carnivals and circuses	4	(D)	(D)	(D)	(D)	1	-
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)	-	-
7999 pt.	Billiard and pool establishments	5	(D)	(D)	(D)	(D)	-	-
7999 pt., 84	Other recreation and amusements, including museums	280	(D)	(D)	(D)	(D)	53	12
84	Museums, art galleries, and botanical and zoological gardens	6	(D)	(D)	(D)	(D)	2	-
8412	Museums and art galleries	5	427	133	26	14	1	-
8422	Arboretum and botanical or zoological gardens	1	(D)	(D)	(D)	(D)	1	-
7999 pt.	Roller skating rinks	33	7 786	2 000	477	474	2	1
7999 pt.	Ice skating rinks	5	(D)	(D)	(D)	(D)	-	-
7999 pt.	Other amusement and recreation services, n.a.c.	236	50 488	12 749	2 640	1 402	49	11
80	Health services....	10 739	4 689 318	2 043 744	481 740	87 419	4 326	597
801	Offices and clinics of doctors of medicine	5 110	2 224 212	1 073 613	259 093	28 016	1 853	250
801 pt.	Offices of doctors of medicine	5 009	2 121 515	1 043 048	251 905	26 487	1 847	244
801 pt.	Clinics of doctors of medicine	101	102 697	30 565	7 188	1 529	8	8
802	Offices and clinics of dentists	2 452	619 871	230 072	53 626	12 536	1 347	119
802 pt.	Offices of dentists	2 445	617 404	229 090	53 382	12 472	1 346	117
802 pt.	Clinics of dentists	7	2 467	982	244	64	1	2
803	Offices and clinics of doctors of osteopathy	652	(D)	(D)	(D)	(D)	213	25
804	Offices and clinics of other health practitioners	1 413	278 044	91 453	20 728	5 339	780	86
8041	Offices and clinics of chiropractors	352	66 128	19 661	4 335	1 199	231	12
8042	Offices and clinics of optometrists	368	66 011	16 242	3 901	1 242	227	33
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	693	145 905	55 550	12 492	2 898	322	41
8043	Offices and clinics of podiatrists	327	53 186	15 551	3 556	993	190	23
8049	Offices and clinics of health practitioners, n.e.c.	366	92 719	39 999	8 936	1 905	132	18
805	Nursing and personal care facilities	215	500 394	221 065	50 450	20 344	14	19
8051	Skilled nursing care facilities	164	435 662	193 121	44 416	17 829	10	16
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	51	64 732	27 944	6 034	2 515	4	3
8052	Intermediate care facilities	18	24 027	11 256	2 658	985	1	-
8059	Nursing and personal care facilities, n.e.c.	33	40 705	16 688	3 376	1 530	3	2
806	Hospitals	14	(D)	(D)	(D)	(D)	-	1
8062	General medical and surgical hospitals	3	(D)	(D)	(D)	(D)	-	1
8063	Psychiatric hospitals	9	(D)	(D)	(D)	(D)	-	-
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	883	(D)	(D)	(D)	(D)	119	97
807	Medical and dental laboratories	398	306 684	111 315	26 082	5 043	80	49
8071	Medical laboratories	239	263 469	91 814	21 578	3 980	22	39
8072	Dental laboratories	159	43 215	19 501	4 504	1 063	58	10
808	Home health care services	181	107 139	57 305	12 894	5 747	10	17
809	Miscellaneous health and allied services, n.e.c.	304	(D)	(D)	(D)	(D)	29	31
8092	Kidney dialysis centers	24	(D)	(D)	(D)	(D)	-	-
8093	Specialty outpatient facilities, n.e.c.	169	121 717	47 039	10 897	2 143	18	18
8099	Health and allied services, n.e.c.	111	(D)	(D)	(D)	(D)	11	13
81	Legal services....	3 287	2 181 953	879 845	207 006	27 908	1 502	705
823, 4, 9	Selected educational services....	268	(D)	(D)	(D)	(D)	44	8
823	Libraries	-	-	-	-	-	-	-
824	Vocational schools	104	(D)	(D)	(D)	(D)	4	1
8243	Data processing schools	25	(D)	(D)	(D)	(D)	1	-
8244	Business and secretarial schools	28	(D)	(D)	(D)	(D)	-	-
8249 pt.	Vocational schools, n.a.c.	51	53 548	19 378	4 466	1 273	3	1
8249 pt.	Correspondence schools	4	(D)	(D)	(D)	(D)	1	-
829	Vocational schools, except correspondence and vocational high schools, n.e.c.	47	(D)	(D)	(D)	(D)	2	1
829	Schools and educational services, n.e.c.	164	(D)	(D)	(D)	(D)	40	5
83	Social services....	862	207 528	86 501	20 221	9 481	222	37
835	Child day care services	573	(D)	(D)	(D)	(D)	179	26
832, 3, 6, 9	Other social services	289	(D)	(D)	(D)	(D)	43	11
832	Individual and family social services	89	28 658	9 179	1 824	566	18	4
833	Job training and vocational rehabilitation services	36	(D)	(D)	(D)	(D)	4	-
836	Residential care	133	(D)	(D)	(D)	(D)	17	8
839	Social services, n.e.c.	31	8 977	3 186	719	177	8	1

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1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprie- torships (number)	Partners- ships (number)
67 ax. 8733	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.							
Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	5 318	4 335 823	1 810 510	433 187	68 289	1 237	511	
Engineering, architecture, and surveying services -----	1 509	1 890 512	786 378	183 715	24 979	313	102	
Engineering services -----	958	1 523 235	630 500	149 549	19 491	139	33	
Architectural services -----	423	320 627	131 714	29 118	4 423	139	62	
Surveying services -----	127	46 650	24 164	5 048	1 065	35	7	
Accounting, auditing, and bookkeeping services -----	1 461	671 113	281 468	66 821	11 610	647	328	
Research, development, and testing services (except noncommercial research organizations) -----	401	585 890	225 117	54 098	10 118	35	15	
Commercial physical and biological research -----	96	(D)	(D)	(D)	(D)	7	5	
Commercial physical research -----	66	60 013	25 611	6 062	1 063	6	5	
Commercial medical and biological research -----	30	(D)	(D)	(D)	(D)	1	-	
Commercial economic, sociological, and educational research -----	209	400 510	145 766	35 493	6 977	22	10	
Testing laboratories -----	96	(D)	(D)	(D)	(D)	6	-	
Management and public relations services -----	1 947	1 188 408	517 547	128 553	21 582	242	66	
Management services -----	553	516 524	227 839	57 994	8 888	54	16	
Management consulting services -----	823	467 085	207 892	49 913	7 685	127	30	
Public relations services -----	139	(D)	(D)	(D)	(D)	32	6	
Facilities support management services -----	23	(D)	(D)	(D)	(D)	1	-	
Business consulting services, n.e.c. -----	309	133 222	52 323	13 772	2 345	28	14	
Services, n.a.c. -----	685	(D)	(D)	(D)	(D)	52	47	
Scientific and related consulting services -----	151	82 302	37 293	8 638	1 118	14	2	
Other services, n.e.c. -----	534	(D)	(D)	(D)	(D)	38	45	
Philadelphia, PA-NJ PMSA								
Total -----	32 820	18 353 006	8 981 236	1 642 809	368 367	11 085	2 502	
(See appropriate State for SIC detail.)								
Trenton, NJ PMSA								
Total -----	2 590	1 484 387	800 244	145 812	29 829	755	196	
(See appropriate State for SIC detail.)								
Vineland-Millville-Bridgeton, NJ PMSA								
Total -----	781	244 154	85 515	21 921	6 746	317	63	
(See appropriate State for SIC detail.)								
Wilmington, DE-NJ-MD PMSA								
Total -----	3 751	1 814 467	883 118	158 849	40 453	1 102	207	
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----							
Hotels and motels -----	81	78 899	21 778	4 748	1 983	16	8	
Hotels -----	71	75 660	21 434	4 694	1 960	11	7	
Hotels, 25 guestrooms or more -----	28	55 239	16 971	3 790	1 427	5	3	
Hotels, less than 25 guestrooms -----	19	54 001	16 809	3 762	1 411	2	2	
Motels, motor hotels, and tourist courts -----	9	1 238	162	18	16	3	1	
Motels, tourist courts -----	43	20 421	4 463	914	533	6	4	
Motor hotels -----	36	14 304	3 126	633	344	6	3	
Other lodging places -----	7	6 117	1 337	281	189	-	1	
Rooming and boarding houses -----	10	1 339	344	54	23	5	1	
Camps and recreational vehicle parks -----	4	259	96	26	12	3	1	
Personal services -----	6	1 080	248	28	11	2	1	
72	Personal services							
Laundry, cleaning, and garment services -----	438	83 246	24 483	5 453	2 358	180	25	
Power laundries, family and commercial -----	93	21 469	7 942	1 708	688	30	5	
Linen supply -----	3	(D)	(D)	(D)	(D)	-	1	
Coin-operated laundries and drycleaning -----	22	2 906	573	139	68	7	2	
Drycleaning plants, except rug cleaning -----	40	8 324	3 454	795	353	9	-	
Carpet and upholstery cleaning -----	16	2 804	1 223	238	83	6	1	
Industrial laundries -----	1	(D)	(D)	(D)	(D)	-	-	
Other laundry, cleaning, and garment services -----	10	(D)	(D)	(D)	(D)	8	1	
Garment pressing, and agents for laundries and drycleaners -----	8	(D)	(D)	(D)	(D)	5	-	
Laundry and garment services, n.e.c. -----	4	223	28	7	7	3	1	
Diaper and other laundry services, n.e.c. -----	4	223	28	7	7	3	1	
Seamstresses and dressmaking services -----	-	-	-	-	-	-	-	
Photographic studios, portrait -----	22	2 567	725	164	76	4	2	
Beauty and barber shops -----	240	22 782	10 941	2 477	1 111	125	15	
Beauty shops -----	230	22 181	10 712	2 424	1 094	118	15	
Barber shops -----	10	601	229	53	17	7	-	
Shoe repair shops and shoeshine parlors -----	7	555	188	44	15	4	-	
Funeral service and crematories -----	36	11 403	3 066	682	155	7	2	

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							Individual proprietorships (number)	Partnerships (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.							
	Wilmington, DE-NJ-MD PMSA—Con.							
72	Personnel services—Con.							
729	Miscellaneous personnel services	40	4 470	1 601	377	313	10	1
7291	Tax return preparation services	14	2 046	954	283	264	5	1
7299	Miscellaneous personal services, n.e.c.	26	2 424	647	94	49	5	—
73	Business services	601	373 459	182 562	41 438	14 473	110	16
731	Advertising	35	30 304	10 709	2 489	422	5	—
7311	Advertising agencies	30	(D)	(D)	(D)	(D)	3	—
7312	Outdoor advertising services	3	(D)	(D)	(D)	(D)	1	—
7313	Radio, television, publishers' advertising representatives	1	(D)	(D)	(D)	(D)	—	—
7319	Advertising, n.e.c.	1	(D)	(D)	(D)	(D)	1	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	18	9 625	3 279	988	208	1	2
7322	Adjustment and collection services	10	3 157	1 360	325	95	—	—
7323	Credit reporting services	8	6 468	1 919	663	113	—	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	69	37 930	11 413	2 352	528	16	3
7331	Direct mail advertising services	8	(D)	(D)	(D)	(D)	2	—
7334	Photocopying and duplicating services	4	(D)	(D)	(D)	(D)	—	—
7334 pt.	Blueprinting and photocopying services	3	(D)	(D)	(D)	(D)	—	—
7334 pt.	Duplicating services, except printing	1	(D)	(D)	(D)	(D)	—	—
7338	Secretarial and court reporting services	12	(D)	(D)	(D)	(D)	5	1
7335, 6	Commercial photography, art, and graphics	45	15 855	4 421	993	166	9	2
7335	Commercial photography	8	1 119	263	60	21	2	—
7336	Commercial art and graphic design	37	14 736	4 158	933	145	7	1
734	Services to dwellings and other buildings	134	42 363	22 725	4 730	3 045	51	5
7342	Disinfecting and pest control services	25	7 234	2 810	701	180	—	—
7349	Building cleaning and maintenance services, n.e.c.	109	35 129	19 915	4 029	2 865	46	4
7349 pt.	Window cleaning	4	1 347	753	120	35	—	—
7349 pt.	Other building cleaning and maintenance services, n.e.c.	105	33 782	19 162	3 909	2 830	46	4
735	Miscellaneous equipment rental and leasing	59	29 839	7 205	1 718	482	6	3
7352	Medical equipment rental and leasing	1	(D)	(D)	(D)	(D)	—	—
7353	Heavy construction equipment rental and leasing	16	(D)	(D)	(D)	(D)	1	1
7359	Equipment rental and leasing, n.e.c.	42	19 085	5 197	1 267	284	5	2
736	Personnel supply services	64	73 795	54 623	13 000	5 710	8	—
7361	Employment agencies	27	5 981	2 799	862	203	6	—
7363	Help supply services	37	67 814	51 824	12 338	5 507	2	—
737	Computer programming, data processing, and other computer related services	88	53 703	23 736	5 449	855	6	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	50	(D)	(D)	(D)	(D)	5	—
7372	Prepackaged software	35	(D)	(D)	(D)	(D)	2	—
7373	Computer integrated systems design	7	4 538	1 760	351	81	1	—
7374, 5, 6	Data processing services	8	(D)	(D)	(D)	(D)	2	—
7374, 5	Computer processing, information retrieval	21	(D)	(D)	(D)	(D)	1	1
7376	Computer facilities management services	19	(D)	(D)	(D)	(D)	1	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	(D)	(D)	(D)	(D)	—	—
7377	Computer rental and leasing	5	2 153	729	132	16	—	—
7378	Computer maintenance and repair	2	(D)	(D)	(D)	(D)	—	—
7379	Computer related services, n.e.c.	10	(D)	(D)	(D)	(D)	—	—
738	Miscellaneous business services	134	95 900	48 872	10 712	3 223	17	2
7381, 2	Detective agencies and protective services	30	36 489	20 541	3 961	1 857	1	—
7381	Detective, guard, and armored car services	23	27 953	17 871	3 391	1 610	1	1
7382	Security systems services	7	8 536	2 670	570	247	—	—
7383	News syndicates	1	(D)	(D)	(D)	(D)	—	—
7384	Photofinishing laboratories*	13	(D)	(D)	(D)	(D)	3	1
7389	Business services, n.e.c.	90	52 509	26 570	6 354	1 212	13	—
7389 pt.	Sign pointing shops	5	801	223	52	12	4	—
7389 pt.	Interior designing	10	4 736	1 804	415	71	4	—
7389 pt.	Telephone answering services	8	1 869	950	218	84	1	—
7389 pt.	Other business services	67	45 103	23 593	5 669	1 045	4	—
75	Automotive repair, services, and parking	320	385 034	35 069	8 108	1 990	124	15
751	Automotive rental and leasing, without drivers	21	(D)	(D)	(D)	(D)	3	—
7513	Truck rental and leasing, without drivers	9	(D)	(D)	(D)	(D)	1	—
7514, 5	Passenger car rental and leasing, without drivers	11	(D)	(D)	(D)	(D)	1	—
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	(D)	1	—
752	Automobile parking	10	(D)	(D)	(D)	(D)	1	—
752 pt.	Parking lots	9	(D)	(D)	(D)	(D)	1	—
752 pt.	Parking structures	1	(D)	(D)	(D)	(D)	—	—

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							Individual proprie- tary ships (number)	Partners- hips (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.							
	Wilmington, DE-NJ-MD PMSA—Con.							
75	Automotive repair, services, and parking—Con.							
753	Automotive repair shops	260	(D)	(D)	(D)	(D)	114	8
7532	Top, body, and upholstery repair shops and paint shops	80	31 829	8 648	1 992	532	34	3
7532 pt.	Top end body repair shops	74	29 142	7 812	1 795	484	33	3
7532 pt.	Paint shops	6	2 687	836	197	48	1	—
7538	General automotive repair shops	127	34 308	7 199	1 564	482	69	4
7538 pt.	General automotive repair shops, except diesel	117	(D)	(D)	(D)	(D)	66	—
7538 pt.	Diesel repair shops	10	(D)	(D)	(D)	(D)	3	—
7533, 4, 6, 7, 9	Other automotive repair shops	53	(D)	(D)	(D)	(D)	11	1
7533	Automotive exhaust system repair shops	13	(D)	(D)	(D)	(D)	—	—
7534	Tire retreading and repair shops	5	(D)	(D)	(D)	(D)	—	—
7536	Automotive glass replacement shops	6	(D)	(D)	(D)	(D)	1	—
7537	Automotive transmission repair shops	15	(D)	(D)	(D)	(D)	5	—
7539	Automotive repair shops, n.e.c.	14	(D)	(D)	(D)	(D)	5	1
7539 pt.	Radiator repair	4	(D)	(D)	(D)	(D)	1	—
7539 pt.	Brake, front end, and wheel alignment	9	(D)	(D)	(D)	(D)	4	1
7539 pt.	Automotive electrical and fuel system services	—	—	—	—	—	—	—
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	(D)	—	—
754	Automotive services, except repair	29	6 855	2 266	534	210	6	7
7542	Carwashes	16	3 653	1 144	294	115	3	4
7549	Automotive services, except repair and carwashes	13	3 202	1 122	240	95	3	3
76	Miscellaneous repair services	135	72 715	17 042	3 890	934	42	5
762	Electrical repair shops	38	14 784	4 345	1 014	197	7	1
7622	Radio and television repair shops	19	3 384	954	227	67	3	1
7623, 9	Other electrical and electronic repair shops	19	11 400	3 391	787	130	4	—
7623	Refrigeration and air-conditioning service and repair shops	6	5 836	1 827	417	58	2	—
7629	Electrical and electronic repair shops, n.e.c.	13	5 564	1 564	370	72	2	—
763	Watch, clock, and jewelry repair	4	633	172	36	9	2	—
764	Reupholstery and furniture repair	17	2 037	654	135	49	10	1
769	Miscellaneous repair shops and related services	76	55 261	11 871	2 705	679	23	3
7692	Welding repair	10	(D)	(D)	(D)	(D)	5	—
7694	Armature rewinding shops	6	(D)	(D)	(D)	(D)	—	2
7699	Repair shops and related services, n.e.c.	60	38 085	8 411	1 874	457	18	1
78, 79, 84	Amusement and recreation services, including motion pictures and museums	222	78 491	18 988	3 728	2 324	39	9
781, 2	Motion picture production, distribution, and services	14	2 291	674	110	34	3	1
783	Motion picture theaters	12	(D)	(D)	(D)	(D)	—	—
7832	Motion picture theaters, except drive-in	11	(D)	(D)	(D)	(D)	—	—
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	(D)	—	—
784	Video tape rental	58	8 312	1 990	464	285	15	3
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	9	2 037	567	257	158	2	—
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	5	1 877	527	250	150	—	—
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	160	40	7	8	2	—
793	Bowling centers	11	(D)	(D)	(D)	(D)	—	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	118	51 634	12 804	2 110	1 335	19	4
794	Commercial sports	12	(D)	(D)	(D)	(D)	6	1
7941	Professional sports clubs and promoters	1	(D)	(D)	(D)	(D)	—	—
7948	Racing, including track operation	11	(D)	(D)	(D)	(D)	6	1
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	106	(D)	(D)	(D)	(D)	13	3
791	Dance studios, schools, and halls	10	(D)	(D)	(D)	(D)	3	—
7991	Physical fitness facilities	27	7 616	1 755	387	222	3	1
7992	Public golf courses	4	2 109	621	107	33	1	—
7993	Coin-operated amusement devices	5	3 121	542	97	35	—	—
7996	Amusement parks	—	—	—	—	—	—	—
7997	Membership sports and recreation clubs	25	6 215	1 904	439	564	2	2
7999, 84	Amusement and recreation services, including museums, n.e.c.	35	6 208	1 480	303	231	4	—
7999 pt.	Concession operators of amusement devices and rides	4	938	243	17	4	—	—
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—	—	—
7999 pt.	Billiard and pool establishments	—	—	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	31	5 270	1 237	286	227	4	—

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partners- ships (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.							
	Wilmington, DE-NJ-MD PMSA—Con.							
80	Health services	977	443 336	198 593	46 371	8 175	336	51
801	Offices and clinics of doctors of medicine	507	221 846	105 683	24 896	2 854	177	20
801 pt.	Offices of doctors of medicine	497	(D)	(D)	(D)	(D)	177	20
801 pt.	Clinics of doctors of medicine	10	(D)	(D)	(D)	(D)	—	—
802	Offices and clinics of dentists	199	62 906	26 757	6 502	1 299	85	15
802 pt.	Offices of dentists	199	62 906	26 757	6 502	1 299	85	15
802 pt.	Clinics of dentists	—	—	—	—	—	—	—
803	Offices and clinics of doctors of osteopathy	25	(D)	(D)	(D)	(D)	12	—
804	Offices and clinics of other health practitioners	129	25 458	9 337	2 070	483	51	7
8041	Offices and clinics of chiropractors	30	7 114	2 448	527	149	12	—
8042	Offices and clinics of optometrists	35	5 864	1 376	352	96	20	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	64	12 480	5 513	1 191	238	19	4
8043	Offices and clinics of podiatrists	21	5 593	2 539	608	85	8	2
8049	Offices and clinics of health practitioners, n.e.c.	43	6 887	2 974	583	153	11	2
805	Nursing and personal care facilities	17	29 389	13 038	3 184	1 420	1	1
8051	Skilled nursing care facilities	12	(D)	(D)	(D)	(D)	—	—
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	5	(D)	(D)	(D)	(D)	1	—
8052	Intermediate care facilities	2	(D)	(D)	(D)	(D)	—	—
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)	1	—
806	Hospitals	3	(D)	(D)	(D)	(D)	—	—
8062	General medical and surgical hospitals	—	—	—	—	—	—	—
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)	—	—
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)	—	—
807, 8, 9	Other health services	97	(D)	(D)	(D)	(D)	10	8
807	Medical and dental laboratories	58	(D)	(D)	(D)	(D)	6	5
8071	Medical laboratories	43	16 977	7 413	2 163	330	2	—
8072	Dental laboratories	15	(D)	(D)	(D)	(D)	4	—
808	Home health care services	12	4 202	2 609	585	318	2	—
809	Miscellaneous health and allied services, n.e.c.	27	26 509	8 254	1 744	476	3	—
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)	—	—
8093	Specialty outpatient facilities, n.e.c.	18	(D)	(D)	(D)	(D)	1	2
8099	Health and allied services, n.e.c.	8	(D)	(D)	(D)	(D)	1	1
81	Legal services	249	160 382	75 223	17 049	2 138	122	45
823, 4, 9	Selected educational services	23	17 724	7 989	1 852	490	—	—
823	Libraries	—	—	—	—	—	—	—
824	Vocational schools	8	15 590	7 042	1 606	394	—	—
829	Schools and educational services, n.e.c.	15	2 134	947	246	96	—	—
83	Social services	112	26 585	10 466	2 387	1 374	37	4
835	Child day care services	87	10 413	4 688	1 024	678	31	2
832, 3, 6, 9	Other social services	25	16 172	5 778	1 363	696	6	2
87 ex.	Engineering, accounting, research, management, and related services (except noncommercial research organizations)		495	203 857	96 284	22 866	3 990	91
8733	Engineering, architecture, and surveying services	165	(D)	(D)	(D)	(D)	18	3
8711	Engineering services	118	(D)	(D)	(D)	(D)	9	1
8712	Architectural services	29	(D)	(D)	(D)	(D)	3	2
8713	Surveying services	18	(D)	(D)	(D)	(D)	6	—
872	Accounting, auditing, and bookkeeping services	120	35 639	18 116	4 668	880	51	14
873 ex.	Research, development, and testing services (except noncommercial research organizations)		24	(D)	(D)	(D)	2	1
8733	Commercial physical and biological research	5	(D)	(D)	(D)	(D)	1	—
8732	Commercial economic, sociological, and educational research	9	(D)	(D)	(D)	(D)	1	—
8734	Testing laboratories	10	4 542	2 322	515	92	—	—
874	Management and public relations services	186	83 096	36 739	8 612	1 491	20	7
8741	Management services	54	(D)	(D)	(D)	(D)	4	5
8742	Management consulting services	88	(D)	(D)	(D)	(D)	11	2
8743	Public relations services	14	(D)	(D)	(D)	(D)	1	—
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	—	—
8748	Business consulting services, n.e.c.	29	4 967	2 429	533	69	4	—
89	Services, n.e.c.	98	12 639	4 661	1 059	224	5	4

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D)

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA					
	Total	4 390	9 076 384	4 101 926	978 999	226 372
7032, 704	Camp and membership lodges	45	9 522	2 741	544	265
7032	Sporting and recreational camps	24	7 804	2 394	463	223
704	Organization hotels and lodging houses, on membership basis	21	1 718	347	81	42
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	340	283 243	104 384	21 240	7 107
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	57	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	28	(D)	(D)	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	29	27 440	14 938	3 667	570
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	211	107 029	45 804	8 118	3 508
7991 pt.	Membership gymnasiums and athletic clubs	3	751	310	54	42
7997	Membership sports and recreation clubs	208	106 276	45 494	8 064	3 466
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
84	Museums, art galleries, and botanical and zoological gardens	70	128 985	37 268	8 049	2 417
8412	Museums and art galleries	62	(D)	(D)	(D)	(D)
8412 pt.	Commercial museums and art galleries	12	3 353	1 105	243	107
8412 pt.	Noncommercial museums and art galleries	50	(D)	(D)	(D)	(D)
8422	Arboreta and botanical or zoological gardens	8	(D)	(D)	(D)	(D)
8422 pt.	Commercial arboreta and botanical or zoological gardens	2	(D)	(D)	(D)	(D)
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	6	(D)	(D)	(D)	(D)
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	522	6 569 349	3 149 403	754 095	155 638
8011 pt.	Clinics of doctors of medicine and dentists	55	91 192	33 777	8 821	1 962
8011 pt.	Clinics of doctors of medicine	54	(D)	(D)	(D)	(D)
8021 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	133	335 400	166 891	38 974	13 702
8051	Skilled nursing care facilities	77	291 116	145 752	34 032	11 806
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	56	44 284	21 139	4 942	1 896
8052	Intermediate care facilities	37	35 879	16 884	3 956	1 505
8059	Nursing and personal care facilities, n.e.c.	19	8 405	4 255	986	391
806	Hospitals	133	5 894 920	2 828 105	678 375	132 419
8062	General medical and surgical hospitals	96	5 072 027	2 384 089	573 783	113 150
8063	Psychiatric hospitals	19	404 913	257 914	58 104	10 829
8069	Specialty hospitals, except psychiatric	18	417 980	186 102	46 488	8 440
808, 9	Other health services	201	247 837	120 630	27 925	7 555
808	Home health care services	48	57 419	31 187	7 223	2 232
809	Miscellaneous health and allied services, n.e.c.	153	190 418	89 443	20 702	5 323
8092	Kidney dialysis centers	1	(D)	(D)	(D)	(D)
8093	Specialty outpatient facilities, n.e.c.	119	137 243	64 981	15 891	3 724
8099	Health and allied services, n.e.c.	33	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	31	21 919	15 257	3 680	557
823, 4, 9	Selected educational services	160	58 863	22 715	5 622	1 921
823	Libraries	64	16 373	6 964	1 686	625
824	Vocational schools	21	12 176	3 649	901	267
8243	Date processing schools	-	-	-	-	-
8244	Business and secretarial schools	-	-	-	-	-
8249	Vocational schools, n.e.c.	21	12 176	3 649	901	267
8249 pt.	Correspondence schools	-	-	-	-	-
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	21	12 176	3 649	901	267
829	Schools and educational services, n.e.c.	75	30 314	12 102	3 035	1 029
83	Social services	1 698	1 219 278	476 522	112 419	41 063
835	Child day care services	364	68 043	38 784	9 243	4 887
832, 3, 6, 9	Other social services	1 334	1 151 235	437 738	103 176	36 176
832	Individual and family social services	573	324 598	140 440	33 798	10 603
833	Job training and vocational rehabilitation services	119	132 569	56 197	12 716	6 480
836	Residential care	351	399 919	183 648	43 377	15 539
839	Social services, n.e.c.	291	294 149	57 453	13 285	3 554
861, 2, 4, 9	Selected membership organizations	1 451	477 210	156 508	38 369	13 234
861	Business associations	185	98 316	32 827	8 096	1 398
864	Civic, social, and fraternal associations	925	203 206	72 323	17 268	8 791
862, 9	Other membership organizations	341	175 688	51 358	13 005	3 045
862	Professional membership organizations	163	98 074	27 284	6 496	1 327
869	Membership organizations, n.e.c.	178	77 614	24 074	6 509	1 718

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	PHILADELPHIA-WILMINGTON-TRENTON, PA-NJ-DE-MD CMSA—Con.					
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	143	437 000	174 396	43 030	8 587
873	Research, development, and testing services	107	162 225	62 520	15 690	2 666
8731	Commercial physical and biological research	9	30 830	9 721	2 416	415
8732	Commercial economic, sociological, and educational research	9	(D)	(D)	(D)	(D)
8733	Noncommercial research organizations	86	126 599	50 887	12 842	2 165
8734	Testing laboratories	3	(D)	(D)	(D)	(D)
874 ex.	Management and public relations services, except facilities support management services	36	274 775	111 876	27 340	3 921
8744	Management services	12	32 758	14 400	3 375	553
8742	Management consulting services	7	(D)	(D)	(D)	(D)
8743	Public relations services	2	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	15	239 796	96 478	23 721	3 326
	Philadelphia, PA-NJ PMSA					
	Total	3 480	7 572 025	3 368 894	808 853	183 929
	(See appropriate State for SIC detail.)					
	Trenton, NJ PMSA					
	Total	371	647 581	298 153	70 067	17 352
	(See appropriate State for SIC detail.)					
	Vineyard-Millville-Bridgeton, NJ PMSA					
	Total	80	168 931	95 270	22 544	5 870
	(See appropriate State for SIC detail.)					
	Wilmington, DE-NJ-MD PMSA					
	Total	459	687 847	339 609	77 735	19 421
7032, 704	Camps and membership lodging	9	4 110	1 229	219	97
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	45	74 697	24 672	5 683	1 825
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	41	478 149	263 750	60 301	12 770
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	4	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	13	27 154	14 853	3 297	1 335
806	Hospitals	11	429 096	237 641	54 438	10 637
808, 9	Other health services	13	(D)	(D)	(D)	(D)
81	Legal aid societies and similar legal services	4	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	15	(D)	(D)	(D)	(D)
83	Social services	161	73 594	28 484	8 620	2 791
835	Child day care services	32	7 799	4 024	894	525
832, 3, 6, 9	Other social services	129	65 795	24 460	5 726	2 266
832	Individual and family social services	66	(D)	(D)	(D)	(D)
833	Job training and vocational rehabilitation services	17	(D)	(D)	(D)	(D)
836	Residential care	19	(D)	(D)	(D)	(D)
839	Social services, n.e.c.	27	(D)	(D)	(D)	(D)
861, 2, 4, 9	Selected membership organizations	173	48 104	17 456	3 994	1 853
861	Business associations	18	8 860	2 765	647	155
864	Civic, social, and fraternal associations	118	25 108	9 916	2 214	1 388
862, 9	Other membership organizations	37	14 136	4 775	1 133	310
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	11	4 187	1 585	338	88
873	Research, development, and testing services	9	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	(D)

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietor- ships (number)	Partners- hips (number)
70 ex. 704	Total	1 297	338 933	125 154	28 544	9 132	499	102
7011 pt.	Hotels, rooming houses, camps, and other lodging places (except membership lodgng)	78	27 076	5 846	896	676	22	18
7011 pt.	Hotels and motels	66	(D)	(D)	(D)	(D)	19	18
7011 pt.	Hotels	14	10 061	2 248	402	220	1	8
702, 3	Motels, motor hotels, and tourist courts	52	(D)	(D)	(D)	(D)	18	10
702, 3	Other lodging places	12	(D)	(D)	(D)	(D)	3	-
72	Personal services	180	22 394	8 372	1 967	954	88	11
7211	Laundry, cleaning, and garment services	39	8 531	3 328	803	338	13	1
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*	1	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	9	605	118	32	23	7	1
7216	Drycleaning plants, except rug cleaning	15	1 975	891	240	106	2	-
7217	Carpet and upholstery cleaning	7	(D)	(D)	(D)	(D)	2	-
7218	Industrial laundries*	2	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services	2	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	4	(D)	(D)	(D)	(D)	2	-
723, 4	Beauty and barber shops	92	7 394	3 611	807	428	56	8
723	Beauty shops	88	7 180	3 556	793	422	52	8
724	Barber shops	4	214	55	14	6	4	-
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories	18	3 861	782	185	63	4	1
729	Miscellaneous personal services	25	2 018	525	145	111	11	1
73	Business services	182	56 526	22 843	5 007	1 901	60	9
731	Advertising	8	(D)	(D)	(D)	(D)	3	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	2	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	6	(D)	(D)	(D)	(D)	2	-
734	Services to dwellings and other buildings	57	8 619	5 252	1 122	720	33	2
735	Miscellaneous equipment rental and leasing	27	(D)	(D)	(D)	(D)	4	2
736	Personnel supply services	18	9 672	7 096	1 503	519	1	-
737	Computer programming, data processing, and other computer related services	19	12 843	3 950	804	126	2	-
738	Miscellaneous business services	43	14 458	4 419	1 057	399	13	5
75	Automotive repair, services, and parking	138	(D)	(D)	(D)	(D)	61	9
751	Automotive rental and leasing, without drivers	7	(D)	(D)	(D)	(D)	-	1
752	Automobile parking	-	-	-	-	-	-	-
753	Automotive repair shops	119	(D)	(D)	(D)	(D)	57	5
7532	Top, body, and upholstery repair shops and paint shops	40	(D)	(D)	(D)	(D)	19	-
7538	General automotive repair shops	59	(D)	(D)	(D)	(D)	35	3
7533, 4, 6, 7, 9	Other automotive repair shops	20	(D)	(D)	(D)	(D)	3	1
754	Automotive services, except repair	12	1 450	575	139	76	4	3
76	Miscellaneous repair services	67	14 713	3 717	879	258	28	4
762	Electrical repair shops	21	4 933	1 249	265	76	6	3
7622	Radio and television repair shops	10	(D)	(D)	(D)	(D)	4	3
7623, 9	Other electrical and electronic repair shops	11	(D)	(D)	(D)	(D)	2	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	11	864	175	40	19	7	1
769	Miscellaneous repair shops and related services	35	8 916	2 293	554	163	15	-
78, 79, 84	Amusement and recreation services, including motion pictures and museums	129	34 253	7 382	1 587	953	43	14
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	2	1
783	Motion picture theaters	6	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	31	(D)	(D)	(D)	(D)	10	8
792	Theatrical producers (except motion picture), bands, orchestres, and entertainers	3	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	6	(D)	(D)	(D)	(D)	2	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	79	20 148	4 329	900	452	28	4
80	Health services	270	95 213	43 755	10 672	2 434	112	8
801	Offices and clinics of doctors of medicine	159	49 666	23 978	6 066	763	65	5
802	Offices and clinics of dentists	46	11 804	4 814	1 218	260	22	1
803	Offices and clinics of doctors of osteopathy	6	(D)	(D)	(D)	(D)	1	-
804	Offices and clinics of other health practitioners	34	6 251	1 915	387	117	19	2
8041	Offices and clinics of chiropractors	8	(D)	(D)	(D)	(D)	4	1
8042	Offices and clinics of optometrists	17	(D)	(D)	(D)	(D)	10	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	9	1 366	669	109	30	5	-
805	Nursing and personal care facilities	16	24 619	11 451	2 609	1 184	3	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	9	(D)	(D)	(D)	(D)	2	-
81	Legal services	60	21 680	10 481	2 273	415	19	15
823, 4, 9	Selected educational services	6	(D)	(D)	(D)	(D)	-	-
83	Social services	35	(D)	(D)	(D)	(D)	20	1

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establish- ments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
						Individual proprietorships (number)	Partners- ships (number)	
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	141	37 128	14 382	3 405	767	45	12
871	Engineering, architectural, and surveying services -----	40	11 369	6 235	1 389	290	13	-
872	Accounting, auditing, and bookkeeping services -----	61	(D)	(D)	(D)	(D)	26	12
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	5	(D)	(D)	(D)	(D)	-	-
874	Management and public relations services -----	35	10 792	3 712	861	171	6	-
89	Services, n.e.c. -----	11	432	123	39	18	1	1

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	
						Total	(D)
7032, 704	Total -----	187	166 139	81 261	18 355	5 872	
Camps and membership lodges -----	3	(D)	(D)	(D)	(D)	(D)	
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	15	(D)	(D)	(D)	(D)	
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	16	(D)	(D)	(D)	(D)	
81	Legal aid societies and similar legal services -----	2	(D)	(D)	(D)	(D)	
823, 4, 9	Selected educational services -----	4	501	206	51	31	
83	Social services -----	73	22 952	11 312	2 493	1 455	
861, 2, 4, 9	Selected membership organizations -----	71	6 935	2 434	527	269	
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	3	(D)	(D)	(D)	(D)	

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Delaware -----	(X)	2 108 071	2 108 071	100.0	Delaware—Con.				
Wilmington -----	1	580 130	580 130	27.5	Eismer -----				
Dover -----	2	128 759	708 889	33.6	Laurel -----				
Newark -----	3	121 595	830 484	39.4	Middletown -----				
New Castle -----	4	56 730	897 234	42.6	Smyrna ▲ -----				
Seaford -----	5	25 704	922 938	43.8					
Milford ▲ -----	6	24 843	947 781	45.0					

¹Pieces with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

**Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax:
1987**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F.]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Delaware.....	(X)	2 108 071	2 108 071	100.0	Delaware—Con.				
New Castle	1	1 769 138	1 769 138	83.9	Kent	2	181 124	1 950 262	92.5
					Sussex	3	157 809	2 108 071	100.0

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

APPENDIX A. General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

The census included only those service non-employer firms which reported a receipts volume of \$1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of \$1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

- a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.
- b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.¹ However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe
 - a. Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.
 - b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required

¹Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications² where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications³ comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987

²SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

³SIC's 7041, 8111 pt., 84 pt., 86, 8733.

are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system. Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).⁴

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

Scope—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

Establishments—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

⁴Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations—In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as tax-exempt in 1987.

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a

separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue

from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization)*, SC87-S-1, presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Diaper service.
2. Seamstresses and dressmaking services.
3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Health-related personal services.
2. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mercantile reporting agencies.
2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)—Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Window cleaning.
2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Leasing and rental of heavy construction equipment without operators.
2. Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepakaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not

treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Signpainting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.
7. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, go-carts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Paint shops.
2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Electrical repair shops.
5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lube shops.
2. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops.
2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers, concert bureaus, and booking agents.
4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gyms and athletic clubs.
2. Membership gyms and athletic clubs.
3. Nonmembership gyms and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Billiard and pool establishments.
5. Roller skating rinks.
6. Ice skating rinks.
7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069)—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092)—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their

profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Correspondence schools.
2. Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)—Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)—Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862)—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713)—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)—Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734)—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)—Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743)—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)—Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services.
2. Other services, n.e.c.

APPENDIX B.

General Questions and Instructions



**U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**

1987 CENSUS OF SERVICE INDUSTRIES

OMB APPROVAL NO. 0607-0553: EXPIRES 06/89

NOTICE — Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO
BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, IN 47134

DUE DATE: FEBRUARY 15, 1988

If filing by the due date causes an undue burden, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

NOTE — Please read the accompanying instructions before answering the questions.

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1987 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 YES 2 NO — Enter current EI No.

(9 digits)

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. STATE ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 YES 2 NO 3 No legal boundaries 4 Don't know

c. Type of municipality where physically located

096 1 City, village, 2 Town or or borough 3 Other or don't know

d. Name of county where physically located

Item 3 — OPERATIONAL STATUS

Number of months

002

a. How many months during 1987 did this firm or organization actively operate this establishment?

b. Mark (X) the ONE box which best describes this establishment at the end of 1987.

001 1 In operation

2 Temporarily or seasonally inactive

3 Ceased operation — Give date →

4 Sold or leased to another operator — Give date at right → AND enter name, etc., below ↵

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY STATE ZIP CODE

Item 4 — ORGANIZATIONAL STATUS

Mark (X) the ONE box which best describes this establishment during 1987.

003 1 <input type="checkbox"/> Individual proprietorship	2 <input type="checkbox"/> Partnership	3 <input type="checkbox"/> Governmental — Specify	o <input type="checkbox"/> Corporation
2 <input type="checkbox"/> Partnership	3 <input type="checkbox"/> Governmental — Specify	4 <input type="checkbox"/> Other — Specify	5 <input type="checkbox"/> Corporation

Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 YES 2 NO — SKIP to item 6

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

006 1 YES 2 NO

HOW TO REPORT DOLLAR FIGURES	Value figures may be reported in dollars or rounded to thousands.		
	Mil. (000)	Thousands (000)	Dollars (000)
Example: If a figure is \$1,125,628, report either	1	126	628
Preferred Acceptable	1	125	628

Item 6 — DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

a. OPERATING RECEIPTS (taxable) in 1987

010

b. REVENUE and EXPENSES (tax-exempt) in 1987

010

(1) REVENUE

040

(2) EXPENSES (including payroll)

040

Item 7 — PAYROLL AND EMPLOYMENT

Mil.

Thou.

Dol.

a. Payroll in 1987, before deductions

030

(1) Total ANNUAL payroll

031

(2) FIRST QUARTER payroll (Jan.—Mar.)

032

b. Employment in 1987

Number

Number of paid employees for the pay period including March 12, 1987 (includes both full- and part-time employees)

Item 8 — KIND OF BUSINESS OR ACTIVITY

Mark (X) the ONE box which best describes the business or activity that accounted for the MAJOR portion of this establishment's receipts or revenue in 1987.

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

► (Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

NOTE ► Answer item 15 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.

► Item 15 – OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this company owned or controlled by another company?	097 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> NO	ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE	El No. (9 digits)
b. Does this company own or control any other company or companies?	098 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> NO	ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE	El No. (9 digits)
c. How many establishments were operated under the El Number shown in the address label (or as corrected in item 1) at the end of 1987? →			Number 079

If more than one, provide the physical location address and other information indicated below for each establishment. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available, estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessary.

1	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
		Receipts or revenue	081		
2	KIND-OF-BUSINESS DESCRIPTION	Annual payroll	082		
	NAME, ADDRESS, AND ZIP CODE	Census use	088		
3	NAME, ADDRESS, AND ZIP CODE	1987	Mil.	Thou.	Dol.
	KIND-OF-BUSINESS DESCRIPTION	Receipts or revenue	081		
		Annual payroll	082		
		Census use	088		

REMARKS — Please use this space for any explanations that may be essential in understanding your reported data.

► Item 16 – CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — Print or type	Period covered by this report →	FROM: Mo. Year	TO: Mo. Year		
Telephone →	Area code	Number	Extension	Signature of authorized person	Date

1987 CENSUS OF SERVICE INDUSTRIES

INSTRUCTIONS

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the Bureau of the Census, 1201 East Tenth Street, Jeffersonville, IN 47134. Always include the Census File Number (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, **REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY.** In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this EI Number.

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 — ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 — TAX STATUS

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

Item 6 — DOLLAR VOLUME — TAXABLE ESTABLISHMENTS OPERATING RECEIPTS

Include —

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.

- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

Item 6 — DOLLAR VOLUME — TAX-EXEMPT ESTABLISHMENTS

REVENUE

Include —

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

EXPENSES

Include —

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- Depreciation expenses.

Exclude —

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 — PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include —

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

Exclude —

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

b. Employment

Include —

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude —

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

- a. Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

MARK "NO" if —

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.
- b. Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.
- c. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

APPENDIX C.

Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233]

1987 SIC code	Title	Reporting form CB-	1987 SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		75	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	
7011 pt.	Hotels, 25 guestrooms or more	7001	7513 pt.	Truck rental, without drivers	7501
7011 pt.	Hotels, less than 25 guestrooms	7001	7514	Truck leasing, except finance leasing	7501
7011 pt.	Motels, tourist courts	7001	7515	Passenger car rental, without drivers	7501
7011 pt.	Motor hotels	7001	7519	Passenger car leasing, except finance leasing	7501
				Utility trailer and recreational vehicle rental	7501
702	Rooming and boarding houses	7002	7521 pt.	Parking lots	7502
7032	Sporting and recreational camps	7002	7521 pt.	Parking structures	7502
7033	Recreational vehicle parks and campsites	7002	7532 pt.	Top and body repair shops	7503
704	Organization hotels and lodging houses, on membership basis	7002	7533	Paint shops	7503
		7002	7534	Automotive exhaust system repair shops	7503
			7536	Tire retreading and repair shops	7503
			7537	Automotive glass replacement shops	7503
			7538 pt.	Automotive transmission repair shops	7503
			7538 pt.	General automotive repair shops, except diesel	7503
			7538 pt.	Diesel repair shops	7503
				Radiator repair	7503
				Brake, front end, and wheel alignment	7503
				Carburetor repair shops	7503
				Electrical repair shops	7503
				Other automotive repair shops, n.e.c.	7503
				Carwashes	7503
				Lube shops	7503
				Other automotive services, n.e.c.	7503
72	PERSONAL SERVICES		76	MISCELLANEOUS REPAIR SERVICES	
7211	Power laundries, family and commercial	7201	7539 pt.	Radio and television repair shops	7600
7212	Garment pressing, and agents for laundries and drycleaners	7201	7539 pt.	Refrigeration and air-conditioning service and repair shops	7600
7213	Linen supply	7201	7539 pt.	Electrical and electronic repair shops, n.e.c.	7600
7215 pt.	Coin-operated laundries and drycleaning	7201	7539 pt.	Watch, clock, and jewelry repair	7600
7215 pt.	Coin-operated laundry machine routes	7201	7539 pt.	Reupholstery and furniture repair	7600
7216	Drycleaning plants, except rug cleaning	7201	7542	Welding repair	7600
7217	Carpet and upholstery cleaning	7201	7549 pt.	Armature rewinding shops	7600
7218	Industrial laundries	7201	7549 pt.	Farm machinery and equipment repair shops	7600
7219 pt.	Diaper service	7201	7549 pt.	Lawnmower and other small engine repair	7600
7219 pt.	Seamstresses and dressmaking services	7202	764	Sewer and septic tank cleaning services	7600
7219 pt.	Other laundry services, n.e.c.	7201	7692	Other repair and related services, n.e.c.	7600
722	Photographic studios, portrait	7303	7622	MOTION PICTURES	
723	Beauty shops	7202	7623	Motion picture production, except for television	7801
724	Barber shops	7202	7629	Motion picture and tape production for television	7801
725	Shoe repair shops and shoeshine parlors	7202	7629	Services allied to motion picture production	7801
726	Funeral service and crematories	7202	763	Motion picture film exchanges	7801
7291	Tax return preparation services	7202	764	Film and tape distribution for television	7801
7299 pt.	Health-related personal services	7202	7692	Services allied to motion picture distribution	7801
7299 pt.	Other personal services, n.e.c.	7202	7694	Motion picture theaters, except drive-in	7802
		7202	7699 pt.	Drive-in motion picture theaters	7802
			7699 pt.	Video tape rental	7307
73	BUSINESS SERVICES		79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS	
7311	Advertising agencies	7301	7812 pt.	Public dance halls or ballrooms	7903
7312	Outdoor advertising services	7301	7812 pt.	Dance schools, including children's and professionals'	7903
7313	Radio, television, publishers' advertising representatives	7301	7822 pt.	Producers of live theatrical productions	7901
7319	Advertising, n.e.c.	7301	7822 pt.	Producers of radio and television shows, except tape	7901
7322	Adjustment and collection services	7302	7819	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
7323 pt.	Mercantile reporting services	7302	7822 pt.	Other theatrical services	7901
7323 pt.	Consumer credit reporting services	7302	7829	Dance groups and artists	7901
7331	Direct mail advertising services	7303	7832	Symphony orchestras, opera companies, and chamber music organizations	7901
7334 pt.	Blueprinting and photocopying services	7303	7833	Other music groups and artists	7901
7334 pt.	Duplicating services, except printing	7303	7841	Other entertainers and entertainment groups	7901
7335	Commercial photography	7303	7841	Bowling centers	7902
7336 pt.	Commercial art	7303	7933	Baseball clubs	7902
7336 pt.	Graphic arts and related design	7303	7941 pt.	Football clubs	7902
7338	Secretarial and court reporting services	7303	7941 pt.	Other professional sports clubs	7902
7342	Disinfecting and pest control services	7304	7991 pt.	Managers and promoters	7902
7349 pt.	Window cleaning	7304	7991 pt.	Auto recreation operation	7902
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7304	7998 pt.	Horse-race track operation	7902
7352	Medical equipment rental and leasing	7202	7922 pt.	Dog race track operation	7902
7353 pt.	Leasing and rental of heavy construction equipment without operators	7307	7922 pt.	Racing stables and racing, n.e.c.	7902
7353 pt.	Rental of heavy construction equipment with operators	7307	7929 pt.	Physical fitness centers, except gyms and athletic clubs	7202
7359	Equipment rental	7307	7929 pt.	Membership gyms and athletic clubs	7903
7359 pt.	Equipment leasing, except finance leasing	7307	7929 pt.	Nonmembership gyms and athletic clubs	7903
7361	Employment agencies	7305	7929 pt.	Public golf courses	7903
7363 pt.	Temporary help supply	7305	7929 pt.	Coin-operated amusement devices	7903
7363 pt.	Help supply, except temporary	7305	7997	Amusement parks	7902
7371	Computer programming services	7306	7991 pt.	Membership sports and recreation clubs	7903
7372	Prepackaged software	7306	7991 pt.	Concession operators of amusement devices and rides	7903
7373	Computer integrated systems design	7306	7991 pt.	Carnivals and circuses	7903
7374	Computer processing and data preparation and processing services	7306	7991 pt.	Fairs	7903
7375	Information retrieval services	7306	7998 pt.	Billiard and pool establishments	7903
7376	Computer facilities management services	7306	7948 pt.	Roller skating rinks	7903
7377	Computer rental and leasing	7306	7948 pt.	Ice skating rinks	7903
7378	Computer maintenance and repair	7306	7948 pt.	Other amusement and recreation services, n.e.c.	7903
7379	Computer related services, n.e.c.	7306	7999 pt.		
7381 pt.	Detective agencies and guard services	7310	7999 pt.		
7381 pt.	Armed car services	7310	7999 pt.		
7382	Security systems services	7310	7992		
7383	News syndicates	7310	7993		
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303	7996		
7384 pt.	"One-hour" (mini) photofinishing labs	7303	7997		
7389 pt.	Sign painting shops	7310	7999 pt.		
7389 pt.	Interior designing	7310	7999 pt.		
7389 pt.	Telephone answering services	7310	7999 pt.		
7389 pt.	Water softening services	7310	7999 pt.		
7389 pt.	Packaging and labeling services	7310	7999 pt.		
7389 pt.	Treading stamp services	7310	7999 pt.		
7389 pt.	Miscellaneous business services, n.e.c.	7310	7999 pt.		

1987 SIC code	Title	Reporting form CB-	1987 SIC code	Title	Reporting form CB-
80	HEALTH SERVICES		83	SOCIAL SERVICES	
801 pt.	Offices of doctors of medicine	8001	832	Individual and family social services	8300
801 pt.	Clinics of doctors of medicine	8006	833	Job training and vocational rehabilitation services	8300
802 pt.	Offices of dentists	8002	835	Child day care services	8300
802 pt.	Clinics of dentists	8006	836	Residential care	8300
803	Offices and clinics of doctors of osteopathy	8001	839	Social services, n.a.c.	8300
8041	Offices and clinics of chiropractors	8001			
8042	Offices and clinics of optometrists	8001			
8043	Offices and clinics of podiatrists	8001			
8049	Offices and clinics of health practitioners, n.a.c.	8001			
8051	Skilled nursing care facilities	8003	8412 pt.	Commercial museums and art galleries	8400
8052	Intermediate care facilities	8003	8412 pt.	Noncommercial museums and art galleries	8400
8059	Nursing and personnel care facilities, n.e.c.	8003	8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8062	General medical and surgical hospitals	8004		Noncommercial arboreta and botanical or zoological gardens	8400
8063	Psychiatric hospitals	8004			
8069	Specialty hospitals, except psychiatric	8004			
8071	Medical laboratories	8005	861	Business associations	8600
8072	Dental laboratories	8005	862	Professional membership organizations	8600
8082	Home health care services	8006	864	Civic, social, and fraternal associations	8600
8092	Kidney dialysis centers	8006	869	Membership organizations, n.a.c.	8600
8093	Specialty outpatient facilities, n.a.c.	8006			
8099	Health and allied services, n.a.c.	8006			
81	LEGAL SERVICES		87	SELECTED MEMBERSHIP ORGANIZATIONS	
81 pt.	Offices of lawyers	8100	8711	Engineering services	8901
81 pt.	Legal aid societies and similar legal services	8100	8712	Architectural services	8901
			8713	Surveying services	8901
			8721	Accounting, auditing, and bookkeeping services	8902
			8731 pt.	Commercial physical research	7308
			8731 pt.	Commercial medical and biological research	7308
			8732	Commercial economic, sociological, and educational research	7308
			8733	Noncommercial research organizations	7308
			8734	Testing laboratories	7308
			8741	Management services	7309
			8742	Management consulting services	7309
			8743	Public relations services	7309
			8744	Facilities support management services	7309
			8748	Business consulting services, n.a.c.	7309
823, 4, 9	SELECTED EDUCATIONAL SERVICES		89	SERVICES, N.E.C.	
823	Libraries	8200		Scientific and related consulting services	8903
8243	Data processing schools	8200		Other services, n.a.c.	8903
8244	Business and secretarial schools	8200			
8249 pt.	Correspondence schools	8200			
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.a.c.	8200	899 pt.		
829	Schools and educational services, n.e.c.	8200	899 pt.		

APPENDIX D. Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

DELAWARE

Philadelphia-Wilmington-Trenton, PA-NJ-DE-MD CMSA

Philadelphia, PA-NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Trenton, NJ PMSA

Mercer County, NJ

Vineland-Millville-Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington, DE-NJ-MD PMSA

New Castle County, DE

Cecil County, MD

Salem County, NJ

Wilmington, DE-NJ-MD PMSA—see Philadelphia-Wilmington-

Trenton, PA-NJ-DE-MD CMSA

APPENDIX E.

Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts [‡] —		1987 SIC code	Kind of business or operation	Percent of receipts [‡] —	
		From adminis- trative records ¹	Estimated ²			From adminis- trative records ¹	Estimated ²
70 ex. 704	Total -----	1	1	73	Business servicea—Con.		
7011 pt.	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	1	0	737	Computer programming, data processing, and other computer related services -----	0	1
7011 pt.	Hotels -----	0	0	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design -----	0	1
7011 pt.	Hotels, 25 guestrooms or more -----	0	0	7371	Computer programming services -----	0	0
7011 pt.	Hotels, less than 25 guestrooms -----	3	1	7372	Prepackaged software -----	0	6
7011 pt.	Motels, motor hotels, and tourist courts -----	2	0	7374, 5, 6	Computer integrated systems design -----	0	0
7011 pt.	Motels, tourist courts -----	2	0	7374, 5	Data processing services -----	0	1
7011 pt.	Motor hotels -----	1	0	7376	Computer processing, information retrieval -----	(D)	(D)
7011 pt.					Computer facilities management services -----	(D)	(D)
702, 3	Other lodging places -----	3	1	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	0	0
702	Rooming and boarding houses -----	(D)	(D)	7377	Computer rental and leasing -----	1	1
703	Camps and recreational vehicle parks -----	(D)	(D)	7378	Computer maintenance and repair -----	0	0
72	Personal services -----	2	1	7379	Computer related services, n.e.c. -----	0	0
721	Laundry, cleaning, and garment services -----	1	1	738	Miscellaneous business services -----	1	2
7211	Power laundries, family and commercial* -----	3	0	7381, 2	Detective agencies and protective services -----	0	2
7213	Linen supply* -----	(D)	(D)	7381	Detective, guard, and armored car services -----	(D)	(D)
7215	Coin-operated laundries and drycleaning -----	7	0	7382	Security systems services -----	(D)	(D)
7216	Drycleaning plants, except rug cleaning* -----	1	2				
7217	Carpet and upholstery cleaning -----	0	1				
7218	Industrial Launderers* -----	(D)	(D)				
7212 g	Other laundry, cleaning, and garment services* -----	(D)	(D)				
7212	Garment pressing, and agents for laundries and drycleaners -----	(D)	(D)				
7219	Laundry and garment services, n.e.c.* -----	(D)	(D)	7389 pt.	Business services, n.e.c. -----	2	1
7219 pt.	Diaper and other laundry services, n.e.c.* -----	(D)	(D)	7389 pt.	Sign painting shops -----	3	0
7219 pt.	Seamstresses and dressmaking services -----	0	0	7389 pt.	Interior designing -----	6	1
722	Photographic studios, portrait -----	2	0	75	Telephone answering services -----	3	0
723, 4	Beauty and barber shops -----	2	0	751	Other business services -----	1	1
723	Beauty shops -----	2	0	7513	Automotive repair, service, and parking -----	0	0
724	Barber shops -----	5	0	7514, 5	Automotive rental and leasing, without drivers -----	(D)	(D)
725	Shoe repair shops and shoeshine parlors -----	2	0	7519	Truck rental and leasing, without drivers -----	(D)	(D)
726	Funeral service and crematories -----	1	2	752	Passenger car rental and leasing, without drivers -----	(D)	(D)
729	Miscellaneous personal services -----	4	1	752 pt.	Utility trailer and recreational vehicle rental -----	0	0
7291	Tax return preparation services -----	1	1	752 pt.	Automobile parking -----	(D)	(D)
7299	Miscellaneous personal services, n.e.c. -----	6	1	753	Parking lots -----	(D)	(D)
73	Business servicea -----	1	1	7532	Parking structures -----	(D)	(D)
731	Advertising -----	2	0	7532 pt.	Automotive repair shops -----	(D)	(D)
7311	Advertising agencies -----	(D)	(D)	7532 pt.	Top, body, and upholstery repair shops and paint shops -----	(D)	(D)
7312	Outdoor advertising services -----	(D)	(D)	7538	Top and body repair shops -----	(D)	(D)
7313	Radio, television, publishers' advertising representatives -----	(D)	(D)	7538 pt.	Paint shops -----	0	4
7319	Advertising, n.e.c. -----	9	0	7538 pt.	General automotive repair shops -----	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	0	2	7533	General automotive repair shops, except diesel -----	(D)	(D)
7322	Adjustment and collection services -----	1	0	7534	Diesel repair shops -----	1	1
7323	Credit reporting services -----	0	4	7536			
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	1	4	7537	Other automotive repair shops -----	(D)	(D)
7331	Direct mail advertising services -----	(D)	(D)	7539	Automotive exhaust system repair shops -----	(D)	(D)
7334	Photocopying and duplicating services -----	(D)	(D)	7539 pt.	Tire retreading and repair shops -----	(D)	(D)
7334 pt.	Blueprinting and photocopying services -----	(D)	(D)	7539 pt.	Automotive glass replacement shops -----	0	4
7338	Duplicating services, except printing -----	(D)	(D)	7539 pt.	Automotive transmission repair shops -----	(D)	(D)
7338	Secretarial and court reporting services -----	(D)	(D)	7539 pt.	Automotive repair shops, n.e.c. -----	(D)	(D)
7335, 6	Commercial photography, art, and graphics -----	2	1	754	Radiator repair -----	(D)	(D)
7335	Commercial photography -----	7	1	7542	Brake, front end, and wheel alignment -----	(D)	(D)
7336	Commercial art and graphic design -----	2	1	7549	Automotive electrical and fuel system services -----	(D)	(D)
734	Services to dwellings and other buildings -----	2	1	76	Other automotive repair shops, n.e.c. -----	(D)	(D)
7342	Disinfecting and pest control services -----	1	0	762	Automotive services, except repair -----	2	1
7349	Building cleaning and maintenance services, n.e.c. -----	3	1	7622	Carwashes -----	1	2
7349 pt.	Window cleaning -----	6	1	7623, 9	Automotive services, except repair and carwashes -----	3	0
7349 pt.	Other building cleaning and maintenance services, n.e.c. -----	2	1	7623			
735	Miscellaneous equipment rental and leasing -----	0	0	7629	Miscellaneous repair services -----	1	0
7352	Medical equipment rental and leasing -----	(D)	(D)	763	Electrical repair shops -----	3	0
7353	Heavy construction equipment rental and leasing -----	(D)	(D)	764	Radio and television repair shops -----	4	0
7359	Equipment rental and leasing, n.e.c. -----	0	0	769	Other electrical and electronic repair shops -----	3	0
736	Personnel supply services -----	0	1	7692	Refrigeration and air-conditioning service and repair shops -----	1	0
7361	Employment agencies -----	0	2	7694	Electrical and electronic repair shops, n.e.c. -----	4	1
7363	Help supply services -----	0	0	7699	Watch, clock, and jewelry repair -----	3	6
					Reupholstery and furniture repair -----	3	1
					Miscellaneous repair shops and related services -----	1	0
					Welding repair -----	1	0
					Armature rewinding shops -----	4	2
					Repair shops and related services, n.e.c. -----	1	1

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡—		1987 SIC code	Kind of business or operation	Percent of receipts‡—	
		From adminis- trative records ¹	Estimated ²			From adminis- trative records ¹	Estimated ²
78, 79, 84	Amusement and recreation services, including motion pictures and museums.....	1	1	80	Health services—Con.		
781, 2	Motion picture production, distribution, and services.....	2	1	805	Nursing and personal care facilities	0	0
783	Motion picture theaters	0	0	8051	Skilled nursing care facilities	0	0
7832	Motion picture theaters, except drive-in.....	(D)	(D)	8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	8	1
7833	Drive-in motion picture theaters	(D)	(D)	8059	Intermediate care facilities	(D)	(D)
784	Video tape rental.....	1	1	806	Nursing and personal care facilities, n.a.c.	(D)	(D)
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers.....	0	0	8062	Hospitals	0	0
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	0	0	8063	General medical and surgical hospitals	(D)	(D)
7929	Bands, orchestras, actors, and other entertainers and amateur groups	1	0	8069	Psychiatric hospitals	(D)	(D)
793	Bowling centers	1	0	807, 8, 9	Specialty hospitals, except psychiatric	(D)	(D)
79 ax, 792, 3, 4; 84	Commercial sports and other amusement and recreation services, including museums.....	1	1	807	Other health services	2	0
794	Commercial sports	0	0	8071	Medical and dental laboratories	3	0
7941	Professional sports clubs and promoters.....	(D)	(D)	8072	Medical laboratories	(D)	(D)
7948	Racing, including track operation.....	(D)	(D)	808	Dental laboratories	(D)	(D)
79 ax, 792, 3, 4; 84	Other amusement and recreation services, including museums	2	1	809	Hobby health care services	2	1
791	Dance studios, schools, and halls	(D)	(D)	8092	Miscellaneous health and allied services, n.a.c.	0	0
7991	Physical fitness facilities	(D)	(D)	8093	Kidney dialysis centers	(D)	(D)
7992	Public golf courses	(D)	(D)	823	Specialty outpatient facilities, n.e.c.	(D)	(D)
7993	Coin-operated amusement devices	1	1	824	Health and allied services, n.a.c.	(D)	(D)
7996	Amusement parks	(D)	(D)	829			
7997	Membership sports and recreation clubs	6	0	83			
7999, 84	Amusement and recreation services, including museums, n.a.c.	3	2	832, 4, 9			
7999 pt	Concession operators of amusement devices and rides	(D)	(D)	835			
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	832, 3, 6, 9			
7999 pt.	Billiard and pool establishments	0	0	87 ex.			
84	Other recreation and amusements, including museums	3	2	8733			
80	Health services	2	1	871			
801	Offices and clinics of doctors of medicine	2	1	8711			
801 pt.	Offices of doctors of medicine	3	1	8712			
801 pt.	Clinics of doctors of medicine	0	0	8713			
802	Offices and clinics of dentists	2	1	8734			
802 pt.	Offices of dentists	2	1	873 ex.			
802 pt.	Clinics of dentists	0	0	8732			
803	Offices and clinics of doctors of osteopathy	(D)	(D)	873 ex.			
804	Offices and clinics of other health practitioners	2	2	873			
8041	Offices and clinics of chiropractors	2	1	874			
8042	Offices and clinics of optometrists	3	3	8742			
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.a.c.	2	3	8743			
8043	Offices and clinics of podiatrists	2	3	8744			
8049	Offices and clinics of health practitioners, n.e.c.	2	2	8748			
			89	Services, n.e.c.			

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 8—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of revenue [†] —		1987 SIC code	Kind of business or operation	Percent of revenue [†] —	
		From adminis- trative records ¹	Estimated ²			From adminis- trative records ¹	Estimated ²
7032, 704	Total -----	0	0	83	Social services-----	0	1
792,	Camps and membership lodging-----	(D)	(D)	835	Child day care services -----	0	2
7991 pt.,	Selected amusement, recreation, and related services -----	0	0	832, 3, 6, 9	Other social services -----	0	1
7997,				832	Individual and family social services -----	0	3
7999 pt.,				833	Job training and vocational rehabilitation services -----	0	1
84				836	Residential care -----	0	1
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	0	0	839	Social services, n.e.c. -----	0	0
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	(D)	(D)	861, 2, 4, 9	Selected membership organizations -----	1	1
805	Nursing and personal care facilities -----	0	0	861	Business associations -----	3	2
806	Hospitals -----	0	0	864	Civic, social, and fraternal associations -----	0	0
808, 9	Other health services -----	(D)	(D)	862, 9	Other membership organizations -----	1	0
81	Legal aid societies and similar legal services -----	(D)	(D)	873, 4 ex.	Research, testing, and consulting services, except facilities support management services -----	(D)	(D)
823, 4, 9	Selected educational services -----	0	1	874	Research, development, and testing services -----	(D)	(D)
				874 ex.	Management and public relations services, except facilities support management services -----	(D)	(D)

[†] Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

APPENDIX F.

Geographic Notes

DELAWARE

Milford is in Kent and Sussex Counties.

Smyrna is in Kent and New Castle Counties.

APPENDIX G.

Establishments in Business Any Time During Year and

Establishments in Business at End of Year

Based on 1972 Standard Industrial Classifications

for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A)

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals -----	4 444	3 381	4 143	3 210
70	70 ex. 704	Hotels, rooming houses, camps, and other lodging places -----	129	104	120	101
7011	7011	Hotels and motels -----	116	89	108	86
7011 pt.	7011 pt.	Hotels -----	32	20	30	20
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more -----	22	11	22	11
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms -----	10	9	8	9
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts -----	84	69	78	66
7011 pt.	7011 pt.	Motels, tourist courts -----	76	68	72	65
7011 pt.	7011 pt.	Motor hotels -----	8	1	6	1
702, 3, 4	702, 3	Other lodging places -----	13	(NC)	12	(NC)
702, 4	702	Rooming, boarding, and membership lodging -----	1	(NC)	1	(NC)
703	703	Camps and recreational vehicle parks -----	12	14	11	14
72	72, 7352, 7991 pt.	Personnel services -----	567	501	520	474
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services -----	119	104	110	99
7211	7211	Power laundries, family and commercial -----	6	7	6	7
7212	7212	Garment pressing, and agents for laundries and drycleaners -----	7	3	7	2
7213	7213	Linen supply -----	2	3	2	3
7215	7215	Coin-operated laundries and drycleaning -----	26	20	23	18
7216	7216	Drycleaning plants, except rug cleaning -----	51	53	49	52
7217	7217	Carpet and upholstery cleaning -----	21	14	17	13
7218	7218	Industrial laundries -----	3	2	3	2
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c. -----	3	2	3	2
722	722	Photographic studios, portrait -----	23	17	20	16
723, 4	723, 4	Beauty and barber shops -----	280	272	251	258
723	723	Beauty shops -----	266	248	237	235
724	724	Barber shops -----	14	24	14	23
725	725	Shoe repair shops and shoeshine parlors -----	8	7	8	7
726	726	Funeral service and crematories -----	45	48	44	46
729	729,	Miscellaneous personal services -----	92	53	87	48
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services -----	1 043	605	975	569
731	731	Advertising -----	42	27	39	27
7311	7311	Advertising agencies -----	34	21	32	21
7312	7312	Outdoor advertising services -----	3	2	3	2
7313	7313	Radio, television, publishers' advertising representatives -----	1	1	1	1
7319	7319	Advertising, n.e.c. -----	4	3	3	3
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	21	14	20	13
7331	7331	Direct mail advertising services -----	9	8	9	8
7332	7334 pt.	Blueprinting and photocopying services -----	4	3	4	3
7333	7335, 6	Commercial photograpy, art, and graphics -----	49	27	48	27
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c. -----	11	10	11	8
734	734	Services to dwellings and other buildings -----	170	118	153	107
7341	7349 pt.	Window cleaning -----	5	4	5	4
7342	7342	Disinfecting and pest control services -----	30	24	25	23
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c. -----	135	90	123	80
736	736, 8744	Personnel supply services -----	80	63	75	57
7361	7361	Employment agencies -----	32	26	30	23
7382	7363	Help supply services -----	46	38	44	33
7369	8744	Facilities support management services -----	2	1	1	1

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
73	73 ex. 7352; 784; 8731, 2, 4; 874	Business services—Con.				
737	737	Computer programming, data processing, and other computer related services -	102	55	94	52
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design -----	55	22	51	21
7374	7374, 5, 6	Date processing services -----	26	18	24	17
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	21	15	19	14
7391	8731	Commercial physical and biological research -----	5	3	5	3
7392	8732, 874 ex. 8744	Management, consulting, and public relations services -----	220	130	207	124
7393	7381, 2	Detective agencies and protective services -----	36	27	36	26
7394	7385 ex. 7352, 784	Equipment rental and leasing services -----	152	42	137	39
7395	7384	Photofinishing laboratories* -----	17	4	16	4
7397	8734	Testing laboratories -----	12	5	12	5
7399 pt.	7389 pt.	Sign painting shops -----	7	3	7	3
7399 pt.	7389 pt.	Interior designing -----	13	7	13	7
7399 pt.	7389 pt.	Telephone answering services -----	10	10	10	8
735,	7383,	Other business services, n.e.c. -----	83	49	79	48
7396,	7389 pt.					
7399 pt.						
75	75	Automotive repair, services, and parking-----	389	323	355	299
751	751	Automotive rental and leasing, without drivers -----	24	30	24	27
752	752	Automobile parking -----	10	19	10	17
7523	752 pt.	Parking lots -----	9	16	9	14
7525	752 pt.	Parking structures -----	1	3	1	3
753	753	Automotive repair shops -----	321	253	291	237
7531	7532 pt.	Top and body repair shops -----	91	74	86	68
7534	7534	Tire retreading and repair shops -----	2	2	1	2
7535	7532 pt.	Paint shops -----	11	10	9	9
7538	7538	General automotive repair shops -----	156	122	141	118
7538 pt.	7538 pt.	General automotive repair shops, except diesel -----	144	113	129	108
7538 pt.	7538 pt.	Diesel repair shops -----	12	9	12	8
7539 pt.	7533	Automotive exhaust system repair shops -----	14	6	10	8
7539 pt.	7536	Automotive glass replacement shops -----	8	8	8	8
7539 pt.	7537	Automotive transmission repair shops -----	22	14	20	12
7539 pt.	7539 pt.	Radiator repair -----	5	5	5	4
7539 pt.	7539 pt.	Brake, front end, and wheel alignment -----	7	6	7	6
7539 pt.	7539 pt.	Automotive electrical and fuel system services -----	4	3	3	3
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c. -----	1	3	1	3
754	754	Automotive services, except repair -----	34	21	30	18
7542	7542	Cerwashes -----	21	16	17	14
7549	7549	Automotive services, except repair and carwashes -----	13	5	13	4
76	76	Miscellaneous repair services -----	177	162	165	153
762	762	Electrical repair shops -----	53	45	49	41
7622	7622	Radio and television repair shops -----	27	24	24	22
7623, 9	7623, 9	Other electrical and electronic repair shops -----	26	21	25	19
7623	7623	Refrigeration and air-conditioning service and repair shops -----	6	4	6	4
7629	7629	Electrical and electronic repair shops, n.e.c. -----	20	17	19	15
763	763	Watch, clock, and jewelry repair -----	4	3	4	3
764	764	Reupholstery and furniture repair -----	25	27	22	26
769	769	Miscellaneous repair shops and related services -----	95	87	90	83
7692	7692	Welding repair -----	13	12	13	11
7694	7694	Armature rewinding shops -----	10	8	10	8
7699	7699	Repair shops and related services, n.e.c. -----	72	67	67	64
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	Amusement and recreation services, including motion pictures -----	204	199	193	180
781, 2	781, 2	Motion picture production, distribution, and services -----	17	5	16	5
783	783	Motion picture theaters -----	18	31	17	26
7832	7832	Motion picture theaters, except drive-in -----	17	24	16	19
7833	7833	Drive-in motion picture theaters -----	1	7	1	7
791	791	Dance studios, schools, and halls -----	12	10	12	9
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	12	6	12	6
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	5	3	5	3
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	7	3	7	3
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments -----	15	12	15	12
7932	7999 pt.	Billiard and pool establishments -----	-	-	-	-
7933	793	Bowling centers -----	15	12	15	12
794	794	Commercial sports -----	27	27	25	26
7941	7941	Professional sports clubs and promoters -----	2	-	1	-
7948	7948	Racing, including track operation -----	25	27	24	26
7992	7992	Public golf courses -----	4	3	3	3

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
78, 79	78 ex. 784; 79 ex. 7991 pt; 84	Amusement and recreation services, including motion pictures—Con.				
7993	7993	Coin-operated amusement devices	8	12	8	12
7996	7996	Amusement parks	2	2	2	2
7997	7991 pt, 7997	Membership gymnasiums, sports and recreation clubs	27	26	25	23
7999	7991 pt, 7999 pt, 84	Amusement and recreation services, n.e.c.	62	65	58	56
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	3	2	1	1
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	1	1	1
7999 pt.	7991 pt, 7999 pt, 84	Other commercial recreation and amusements	58	62	56	54
80 ex. 806	80 ex. 806	Health services, except hospitals	1 091	921	1 036	899
801	801 pt.	Offices of doctors of medicine	564	521	534	505
802	802 pt.	Offices of dentists	210	195	206	192
803	803	Offices and clinics of doctors of osteopathy	26	21	22	20
8041	8041	Offices and clinics of chiropractors	36	18	34	18
8042	8042	Offices and clinics of optometrists	45	33	45	33
805	805	Nursing and personal care facilities	27	25	26	24
807	807	Medical and dental laboratories	61	33	56	33
8071	8071	Medical laboratories	47	22	44	22
8072	8072	Dental laboratories	14	11	12	11
8049;	801 pt; 802 pt; 8043, 9; 808, 9	Other health services, n.e.c.	122	75	113	74
81	81	Legal services	251	226	236	215
823, 4, 9	823, 4, 9	Selected educational services	26	20	25	17
823	823	Libraries	-	1	-	1
824	824	Vocational schools	10	7	10	6
829	829	Schools and educational services, n.e.c.	16	12	15	10
83	83	Social services	125	78	114	72
835	835	Child day care services	103	60	95	55
832, 3, 6, 9	832, 3, 6, 9	Other social services	22	18	19	17
891	871	Engineering, architecture, and surveying services	178	110	170	107
8911 pt.	8711	Engineering services	110	63	106	61
8911 pt.	8712	Architectural services	40	30	37	29
8911 pt.	8713	Surveying services	28	17	27	17
893	872	Accounting, auditing, and bookkeeping services	160	114	146	107
892, 9	89	Other services	104	(NC)	88	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals -----	549	508	531	485
7011 pt., 7032, 704	7032, 704	Hotels, camps, and membership lodges -----	6	(NC)	5	(NC)
7391, 2, 7	873 ex. 8733, 874 ex. 8744	Research, testing, and consulting services -----	3	2	3	2
7391	8731	Commercial physical and biological research -----	1	1	1	1
7392	8732, 874 ax. 8744	Management, consulting, and public relations services -----	1	1	1	1
7397	8734	Tasting laboratories -----	1	-	1	-
792, 7997, 7999 pt., 84	792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	54	49	53	39
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	7	4	7	4
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs -----	30	31	29	21
7999 pt., 7999 pt., 84	7999 pt. 84	Fairs -----	1	1	1	1
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	Museums, art galleries, and botanical and zoological gardens -----	16	13	16	13
805	805	Selected health services -----	33	21	33	21
808	8011 pt., 8021 pt., 8092, 3	Nursing and personal care facilities -----	11	7	11	7
809	808, 8099	Outpatient care facilities -----	9	10	9	10
809	808, 8099	Home health care, and health and allied services, n.e.c. -----	13	4	13	4
81	81	Legal aid societies and similar legal services -----	5	5	5	5
823, 4, 9	823, 4, 9	Selected educational services -----	17	24	15	23
83	83	Social services -----	209	207	206	201
835	835	Child day care services -----	48	53	48	50
832, 3, 6, 9	832, 3, 6, 9	Other social services -----	161	154	158	151
861, 2, 4, 9	881, 2, 4, 9	Selected membership organizations -----	212	186	202	180
861	861	Business associations -----	31	32	31	31
864	864	Civic, social, and fraternal associations -----	142	119	135	114
862, 9	862, 9	Other membership organizations -----	39	35	36	35
892	8733	Noncommercial research organizations -----	10	(NC)	9	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

APPENDIX H.

Changes in Service Industries Kind-of-Business Classifications for 1987

Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1987 census reports)

1972 SIC (used for 1972, 1977, and 1982 census reports)

Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
7291	Tax return preparation services		
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7323	Credit reporting services		
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7338	Secretarial and court reporting services		
7349 pt.	Window cleaning	7341	Window cleaning
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7352	Medical equipment rental and leasing	7299 pt.	Miscellaneous personal services
7353	Heavy construction equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7359	Equipment rental and leasing, n.e.c.		
7363	Help supply services	7362	Temporary help supply services ¹
7371	Computer programming services	7372	Computer programming and other software services
7372	Prepackaged software		
7373	Computer integrated systems design	7374	Data processing services
7374	Computer processing and data preparation and processing services	7379	Computer related services, n.e.c.
7375	Information retrieval services		
7376	Computer facilities management services		
7377	Computer rental and leasing		
7378	Computer maintenance and repair		
7379	Computer related services, n.e.c.		
7381	Detective, guard, and armored car services	7393	Detective agencies and protective services
7382	Security systems services	7351	News syndicates
7383	News syndicates	7395	Photofinishing laboratories
7384	Photofinishing laboratories	7396	Trading stamp services
7389 pt.	Treading stamp services	7399	Business services, n.e.c.
7389 pt.	Miscellaneous business services, n.e.c.		
7514	Pesenger car rental, without drivers	7512	Pasenger car rental and leasing, without drivers
7515	Pasenger car leasing, except finance leasing		
7521 pt.	Parking lots	7523	Parking lots
7521 pt.	Parking structures	7525	Parking structures
7532 pt.	Top end body repair shops	7531	Top end body repair shops
7532 pt.	Paint shops	7535	Paint shops
7533	Automotive exhaust system repair shops	7539	Automotive repair shops, n.e.c.
7536	Automotive glass replacement shops		
7537	Automotive transmission repair shops		
7539	Automotive repair shops, n.e.c.		
7812 pt.	Motion picture production, except for television	7813	Motion picture production, except for television
7812 pt.	Motion picture and tape production for television	7814	Motion picture and tape production for television
7822 pt.	Motion picture film exchanges	7823	Motion picture film exchanges
7822 pt.	Film and tape distribution for television	7824	Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt.	Physical fitness centers, except gyms and athletic clubs	7299 pt.	Miscellaneous personal services
7991 pt.	Membership gyms and athletic clubs	7997 pt.	Membership sports and recreation clubs
7991 pt.	Nomembership gyms and athletic clubs	7999 pt.	Amusement and recreation services, n.e.c.
7997	Membership sports and recreation clubs	7997 pt.	Membership sports and recreation clubs
7999 pt.	Billiard and pool establishments	7932	Billiard and pool establishments
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8011	Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt.	Outpatient care facilities
8021 pt.	Offices of dentists	8021	Offices of dentists
8021 pt.	Clinics of dentists	8081 pt.	Outpatient care facilities
8043	Offices and clinics of podiatrists	8049	Offices of health practitioners, n.e.c.
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities	8059	Nursing and personal care facilities, n.e.c.
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services	8091 pt.	Health and allied services, n.e.c.
8092	Kidney dialysis centers	8081 pt.	Outpatient care facilities
8093	Specialty outpatient facilities, n.e.c.	8091 pt.	Health and allied services, n.e.c.
8099	Health and allied services, n.e.c.		
8249 pt.	Correspondence schools	8241	Correspondence schools
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8249	Vocational schools, except vocational high schools, n.e.c.
8322	Individual and family social services	8321	Individual and family social services ¹
8412 pt.	Commercial museums and art galleries	7999 pt.	Amusement and recreation services, n.e.c.
8412 pt.	Noncommercial museums and art galleries	8411	Museums and art galleries
8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt.	Amusement and recreation services, n.e.c.
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8421	Arboreta, botanical, and zoological gardens

See footnotes at end of table.

1987 SIC (used for 1987 census reports)

1972 SIC (used for 1972, 1977, and 1982 census reports)

Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Tasting laboratories
8741	Management services		
8742	Management consulting services	7392 pt.	Management, consulting, and public relations services
8743	Public relations services		
8744	Facilities support management services	7369	Personnel supply services, n.e.c. ¹
8748	Business consulting services, n.e.c.	7392 pt.	Management, consulting, and public relations services

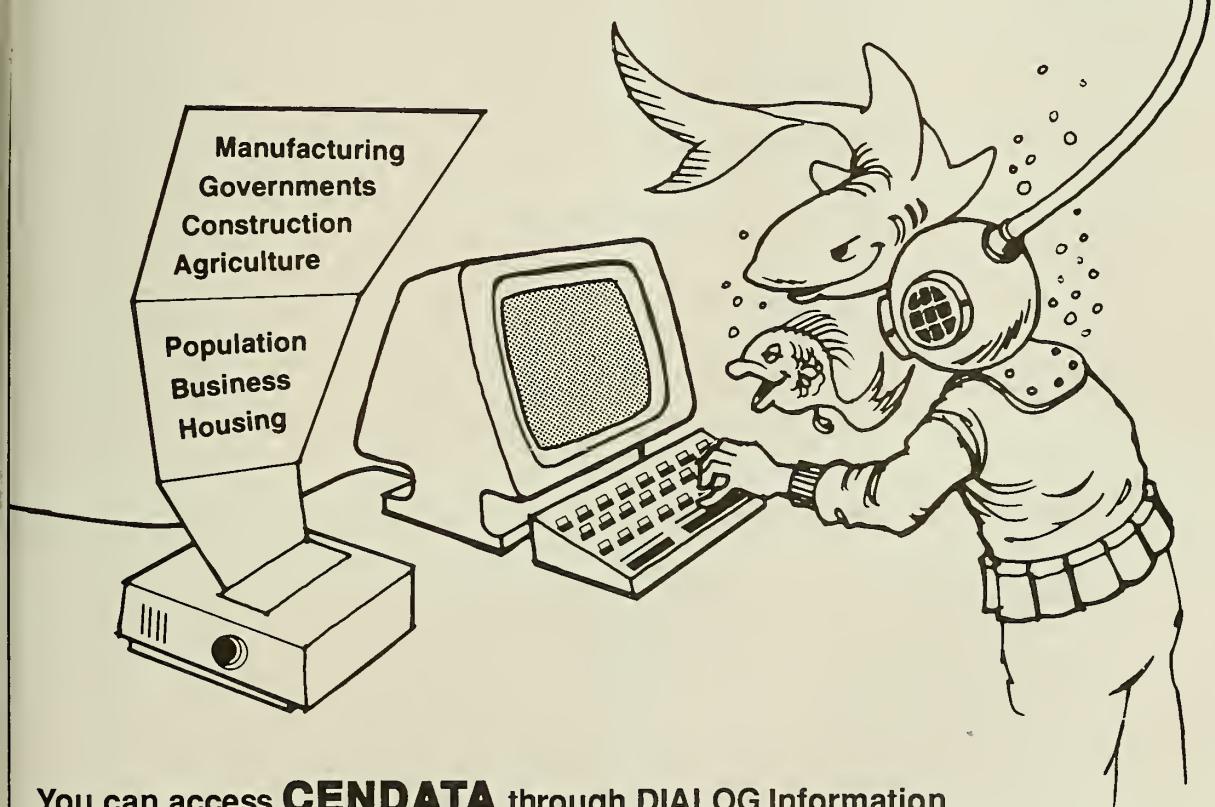
¹There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.

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PUBLICATION PROGRAM

987 CENSUS OF SERVICE INDUSTRIES

Publications of the 1987 Census of Service Industries containing data on service industries establishments in the United States are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports.

Final Reports

Geographic area series—52 reports

SC87-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is being published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, MSA's, counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MSA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MSA's by kind of business.

For each State, the District of Columbia, and the United States, 1987 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1982 and 1987 also are shown.

Nonemployer statistics series—4 reports (SC87-N-1 to -4)

Four separate reports are being issued, each containing data for the States located in the four different regions. Data are included by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States. Also presented are statistics for establishments without payroll on number of establishments and receipts/revenue by varied service classifications for each State and, within each State, for MSA's, counties, and places with 2,500 inhabitants or more.

Subject series—4 reports (SC87-S-1 to -4)

The first report (SC87-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

A report (SC87-S-2) on capital expenditures, depreciable assets, and operating expenses presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Two other reports (SC87-S-3 and -4) contain data for hotels, motels, and other lodging places, and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and MSA's.

Microfiche

Every final published report in the 1987 Census of Service Industries also will be available on microfiche.

Public-Use Computer Tapes and Compact Discs

Selected data also are available on public-use computer tapes and compact discs—read only memory (CD-ROM). For the selected data, these tapes and discs will provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC87-Z. Computerized data products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, DC 20233.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, construction industries, manufactures, mineral industries, transportation, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1987 Economic Censuses. A separate series of reports covers the censuses of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233.

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